

FEDERAL REGISTER

THE NATIONAL ARCHIVES
OF THE UNITED STATES
1934

VOLUME 9 NUMBER 249

Washington, Thursday, December 14, 1944

Regulations

TITLE 7—AGRICULTURE

Chapter XI—War Food Administration (Distribution Orders)

[WFO 94, Termination]

PART 1460—FATS AND OILS

TERMINATION OF RESTRICTIONS ON TRANSFER OF DOMESTIC FLAXSEED

War Food Order No. 94, as amended (9 F.R. 8002), is hereby terminated.

This order shall become effective at 12:01 a. m., e. w. t., December 11, 1944. With respect to violations, rights accrued, liabilities incurred, or appeals taken, prior to said date, under War Food Order No. 94, as amended, all provisions of said order shall be deemed to remain in full force for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Issued this 11th day of December 1944.

ASHLEY SELLERS,
Assistant War Food Administrator.

[F. R. Doc. 44-18830; Filed, Dec. 12, 1944; 12:08 p. m.]

TITLE 8—ALIENS AND NATIONALITY

Chapter II—Office of Alien Property Custodian

[Gen. Order 31, Amdt.]

PART 503—GENERAL ORDERS

DELEGATION OF AUTHORITY

Prohibition of transactions and appointment of agents and delegates with power to make and to revoke authorizations and to designate supervisors.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned hereby amends paragraph (b) of Gen-

eral Order No. 31, heretofore issued by the Alien Property Custodian, dated July 10, 1944, and published in the FEDERAL REGISTER on July 12, 1944, (9 F.R. 7739), in the following manner, and not otherwise:

By striking therefrom the words "Homer Jones, as Chief of the Division of Investigation and Research" and inserting in lieu thereof the words "Fritz Machlup, as Acting Chief of the Division of Investigation and Research" and by striking therefrom the words "W. D. Bradford, as Chief of the Non-Enemy Enterprise Section, Division of Business Operations and Liquidation", and inserting in lieu thereof the words "W. D. Bradford, as Assistant to the Alien Property Custodian."

Executed at Washington, D. C. on December 12, 1944.

(40 Stat. 411, 50 U.S.C. App.; 55 Stat. 839, 50 U.S.C. App. (Supp.); E.O. 9193, 7 F.R. 5205)

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-18873; Filed, Dec. 13, 1944; 11:13 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter D—Employment Taxes

[Regulations 116]

PART 405—COLLECTION OF INCOME TAX AT SOURCE ON OR AFTER JANUARY 1, 1945

Regulations relating to collection of income tax at source on wages under Subchapter D and Subchapter E of Chapter 9 of the Internal Revenue Code, as amended (applicable only with respect to wages paid on or after January 1, 1945).

SUBPART A—INTRODUCTORY PROVISIONS

Sec. 405.0 Scope of regulations.
405.1 Wages paid on or after January 1, 1945.

(Continued on next page)

CONTENTS

REGULATIONS AND NOTICES

| | |
|--|---------------------|
| ALIEN PROPERTY CUSTODIAN: | Page |
| Authority delegation; prohibition of transactions and appointment of agents and delegates..... | 14573 |
| Vesting orders: | |
| Copyrights of certain foreign nationals: | |
| Austria..... | 14622 |
| Germany (3 documents)..... | 14621, 14622, 14623 |
| Weber, J. M. Erich..... | 14624 |
| Dumur, Frank..... | 14621 |
| Nippon Electric Co., Ltd..... | 14620 |
| Metallgesellschaft A. G..... | 14618 |
| Satzinger, Gebhard..... | 14620 |
| von Wedel, Carl..... | 14620 |
| Yamaki, Ichiro..... | 14625 |
| COAST GUARD: | |
| Inspection and navigation; lifesaving appliances..... | 14603 |
| FEDERAL COMMUNICATIONS COMMISSION: | |
| Hearings, etc.: | |
| Moline Broadcasting Co..... | 14610 |
| Sebring, Fla..... | 14610 |
| INTERNAL REVENUE BUREAU: | |
| Employment taxes; collection of income tax at source after January 1, 1945..... | 14573 |
| INTERSTATE COMMERCE COMMISSION: | |
| Coal cars, furnishing to ramps near Moosic, Pa..... | 14612 |
| Cotton shipments, appointment of permit agents..... | 14611 |
| Reconsignment permits: | |
| Grapes, Pittsburgh, Pa..... | 14611 |
| Lettuce, Chicago, Ill..... | 14611 |
| Potatoes, Kansas City, Mo.-Kans..... | 14611 |
| NAVY DEPARTMENT: | |
| Admission to practice before Commission; eligibility and requirements..... | 14603 |
| OFFICE OF PRICE ADMINISTRATION: | |
| Adjustments: | |
| Arcadia Co., et al..... | 14630 |
| Artrip Bros. Coal Co., et al..... | 14623 |
| Atlantic Research Associates, Inc..... | 14632 |

(Continued on next page)



Published daily, except Sundays, Mondays, and days following legal holidays, by the Division of the Federal Register, The National Archives, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U.S.C., ch. 8B), under regulations prescribed by the Administrative Committee, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington, D. C.

The regulatory material appearing herein is keyed to the Code of Federal Regulations, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended June 19, 1937.

The FEDERAL REGISTER will be furnished by mail to subscribers, free of postage, for \$1.50 per month or \$15.00 per year, payable in advance. The charge for individual copies (minimum 15¢) varies in proportion to the size of the issue. Remit check or money order, made payable to the Superintendent of Documents, directly to the Government Printing Office, Washington, D. C.

There are no restrictions on the republication of material appearing in the FEDERAL REGISTER.

NOTICE

The Cumulative Supplement to the Code of Federal Regulations, covering the period from June 2, 1938, through June 1, 1943, may be obtained from the Superintendent of Documents, Government Printing Office, at \$3.00 per unit. The following are now available:

- Book 1: Titles 1-3 (Presidential documents) with tables and index.
- Book 2: Titles 4-9, with index.
- Book 3: Titles 10-17, with index.
- Book 4: Titles 18-25, with index.
- Book 5, Part 1: Title 26, Parts 2-178.
- Book 5, Part 2: Title 26, completed; Title 27; with index.
- Book 6: Titles 28-32, with index.
- Book 7: Titles 33-45, with index.
- Book 8: Title 46, with index.
- Book 9: Titles 47-50, with index.

CONTENTS—Continued

| OFFICE OF PRICE ADMINISTRATION—Continued. | |
|---|-------|
| Adjustments—Continued. | Page |
| Batts, John Thomas, Inc. | 14631 |
| Bell Coal Co., et al. | 14626 |
| Bellwood Coal Co., et al. | 14630 |
| Bohannon, Rufus, et al. | 14626 |
| Bruns, Ernest, et al. | 14625 |
| Cairns & Brother | 14631 |
| Cannon Ball Coal Co., et al. | 14627 |
| K. D. and W. Coal Co., et al. | 14629 |
| Obler, M. | 14632 |
| Smart Style Furniture Co. | 14632 |
| Yahn & McDonnell Cigars | 14633 |
| Eailling materials, miscellaneous (MPR 188, Am. 46) | 14607 |

CONTENTS—Continued

| OFFICE OF PRICE ADMINISTRATION—Continued. | |
|---|--------------|
| | Page |
| Envelopes, stamped; exemption from price control (Supp. Order 45, Am. 11) | 14599 |
| Fish and seafood, fresh and frozen (RMFR 507) | 14601 |
| Fish and seafood, frozen (RMFR 268, Am. 9) | 14600 |
| Foods, ceiling prices at retail: | |
| Group 1 and 2 stores (MPR 422, Am. 34) | 14600 |
| Group 3 and 4 stores (MPR 422, Am. 35) | 14600 |
| Hogs, live (MPR 469, Am. 11) | 14606 |
| Regional and district office orders: | |
| Fuel oil, Minneapolis-St. Paul, Minn., district | 14634 |
| Turkeys, designated Eastern states (2 documents) | 14633, 14634 |
| Rice, finished, and milling by-products (2d Rev. MPR 150, Am. 2) | 14600 |
| Shrimp, sun-dried (MPR 419, Am. 1) | 14600 |
| Wheat (RMFR 487, Am. 4) | 14608 |
| SECURITIES AND EXCHANGE COMMISSION: | |
| Hearings, etc.: | |
| American Power & Light Co., and Texas Public Utilities Corp. | 14614 |
| American Utilities Service Corp., et al. | 14614 |
| Capital Transit Co. | 14612 |
| International Utilities Corp. | 14614 |
| Northern States Power Co. (Minn.) and Northern States Power Co. (Del.) | 14614 |
| Portland General Electric Co., et al. | 14613 |
| Transit Investment Corp., and Mid-City Bank and Trust Co. | 14617 |
| Utah Power & Light Co., and Utah Light and Traction Co. | 14616 |
| York County Gas Co., et al. | 14612 |
| SOLID FUELS ADMINISTRATION FOR WAR: | |
| Coal produced in District 11, shipment | 14597 |
| WAR FOOD ADMINISTRATION: | |
| Flaxseed, restrictions on transfer of domestic (WFO 94, Termination) | 14573 |
| WAR PRODUCTION BOARD: | |
| Alkyl amines (M-300, Sch. 27) | 14599 |
| Controlled materials plan; elimination of forms in which aluminum is allotted (CMP Reg. 1, Dir. 56) | 14598 |
| Paper and paperboard: | |
| Book publishing (L-120, Am. 1 to Sch. II) | 14599 |
| Commercial printing (L-120, Am. 1 to Sch. I) | 14599 |
| Post exchanges and ship's service departments (PR 17) | 14598 |
| Rubber, rearrangement of order of preference group 13 to 16 (R-1, Dir. 5) | 14599 |
| Suspension orders, etc.: | |
| Grigg, I. I. | 14597 |
| Knoxville Journal | 14617 |
| Raymond Laboratories, Inc. | 14617 |

SUBPART D—DEFINITIONS

| Sec. | |
|---------|---|
| 405.101 | Wages. |
| 405.102 | Exclusions from wages. |
| 405.103 | Payroll period. |
| 405.104 | Employee. |
| 405.105 | Employer. |
| 405.106 | Number of withholding exemptions claimed. |
| 405.107 | General definitions and use of terms. |

SUBPART C—DETERMINATION OF TAX

| | |
|---------|---|
| 405.201 | Requirement of withholding. |
| 405.202 | Application of withholding exemptions. |
| 405.203 | Wage bracket withholding. |
| 405.204 | Included and excluded wages. |
| 405.205 | Right to claim withholding exemptions. |
| 405.206 | Withholding exemption certificates. |
| 405.207 | When withholding exemption certificates effective. |
| 405.208 | New certificates to be furnished on or before December 1, 1944. |
| 405.209 | Supplemental wage payments. |
| 405.210 | Wages paid for payroll period of more than one year. |
| 405.211 | Wages paid on behalf of two or more employers. |
| 405.212 | Withholding on basis of average wages. |

SUBPART D—LIABILITY FOR TAX

| | |
|---------|--------------------|
| 405.301 | Liability for tax. |
|---------|--------------------|

SUBPART E—CREDIT FOR TAX WITHHELD

| | |
|---------|--|
| 405.401 | Nondeductibility of tax and credit for tax withheld. |
|---------|--|

SUBPART F—RECEIPTS

| | |
|---------|---|
| 405.501 | Receipts for tax withheld at source on wages. |
|---------|---|

SUBPART G—RETURNS AND PAYMENT OF TAX

| | |
|---------|---|
| 405.601 | Return and payment of income tax withheld on wages. |
| 405.602 | Final returns. |
| 405.603 | Use of prescribed forms. |
| 405.604 | Penalties for false returns. |
| 405.605 | Use of Government depositaries in connection with payment of taxes. |

SUBPART H—ADJUSTMENTS AND REFUNDS

| | |
|---------|------------------------|
| 405.701 | Quarterly adjustments. |
| 405.702 | Refunds or credits. |

SUBPART I—MISCELLANEOUS PROVISIONS

| | |
|---------|---|
| 405.801 | Jeopardy assessments. |
| 405.802 | Interest. |
| 405.803 | Addition to tax for failure to pay an assessment after notice and demand. |
| 405.804 | Additions to tax for delinquent or false returns. |
| 405.805 | Minimum addition to the tax. |
| 405.806 | Promulgation of regulations. |

Pertinent Enacting Provisions of the Internal Revenue Code

[Act February 10, 1939, 53 Stat., Part 1]

AN ACT

To consolidate and codify the internal revenue laws of the United States

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the laws of the United States hereinafter codified and set forth as a part of this act under the heading "Internal Revenue Title" are hereby enacted into law.

SEC. 2. CITATION. This act and the internal revenue title incorporated herein shall be known as the Internal Revenue Code and may be cited as "I. R. C."

SEC. 6. ARRANGEMENT, CLASSIFICATION, AND CROSS REFERENCES. The arrangement and classification of the several provisions of the

Internal Revenue Title have been made for the purpose of a more convenient and orderly arrangement of the same, and, therefore, no inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion thereof, nor shall any outline, analysis, cross reference, or descriptive matter relating to the contents of said Title be given any legal effect.

SUBPART A—INTRODUCTORY PROVISIONS

§ 405.0 *Scope of regulations.* The regulations in this part deal with the system of collection of income tax at source on wages paid on or after January 1, 1945, under Subchapter D, relating to collection of income tax at source on wages, and Subchapter E, general provisions, of Chapter 9 of the Internal Revenue Code.

Inasmuch as the regulations in this part constitute Part 405 of Title 26 of the 1944 Supplement to the Code of Federal Regulations, each section of the regulations bears a number commencing with 405 and a decimal point. References to sections not preceded by "405." are references to sections of law. References to sections of law are references to the Internal Revenue Code unless otherwise expressly indicated. Each section, subsection, or paragraph of the Internal Revenue Code set forth in the regulations in this part shall be considered as a part of the respective regulations section to which it corresponds.

SEC. 21. EFFECTIVE DATE. (INDIVIDUAL INCOME TAX ACT OF 1944, PART II.)

The amendments made by this Part shall apply only with respect to wages paid on or after January 1, 1945.

§ 405.1 *Wages paid on or after January 1, 1945.* The regulations in this part apply to all wages (as defined in section 1621) paid on or after January 1, 1945, regardless of when such wages were earned. Thus, if an employee is paid wages on January 1, 1945, for services performed during 1944 or any preceding year, withholding of the tax at source on such wages shall be subject to the regulations in this part.

Wages are constructively paid within the meaning of the regulations in this part when they are credited to the account of or set apart for an employee so that they may be drawn upon by him at any time although not then actually reduced to possession. To constitute payment in such a case, the wages must be credited or set apart to the employee without any substantial limitation or restriction as to the time or manner of payment or condition upon which payment is to be made, and must be made available to him so that they may be drawn upon at any time, and their payment brought within his control and disposition.

SUBPART B—DEFINITIONS

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

SEC. 1621. DEFINITIONS [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943].

As used in this subchapter [Subchapter D of Chapter 9]—

(a) *Wages.* The term "wages" means all remuneration (other than fees paid to a

public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid—

(1) for services performed as a member of the military or naval forces of the United States, other than pensions and retired pay includible in gross income under Chapter 1, or

(2) for agricultural labor (as defined in section 1426 (h)), or

(3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, or

(4) for casual labor not in the course of the employer's trade or business, or

(5) for services by a citizen or resident of the United States for a foreign government or for the government of the Commonwealth of the Philippines, or

(6) for services performed by a nonresident alien individual, other than a resident of a contiguous country who enters and leaves the United States at frequent intervals, or

(7) for such services, performed by a nonresident alien individual who is a resident of a contiguous country and who enters and leaves the United States at frequent intervals, as may be designated by regulations prescribed by the Commissioner with the approval of the Secretary, or

(8) for services for an employer performed by a citizen or resident of the United States while outside the United States (as defined in section 3797 (a)) (9) if the major part of the services for such employer during the calendar year is to be performed outside the United States, or

(9) for services performed as a minister of the gospel.

For the purpose of paragraph (8) services performed on or in connection with an American vessel (as defined in section 1426 (g)) under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, or on or in connection with any vessel as an employee of the United States employed through the War Shipping Administration, shall not constitute services performed outside the United States.

Section 1426 (g) and (h) of the Internal Revenue Code

(g) *American vessel.* The term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

(h) *Agricultural labor.* The term "agricultural labor" includes all services performed—

(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

(2) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.

(3) In connection with the production or harvesting of maple sirup or maple sugar or any commodity defined as an agricultural commodity in section 15 (g) of the Agricul-

tural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.

(4) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, any agricultural or horticultural commodity; but only if such service is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

As used in this subsection, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

Section 15 (g) of the Agricultural Marketing Act, as Amended

As used in this Act, the term "agricultural commodity" includes * * * crude gum (oleoresin) from a living tree, and the following products as processed by the original producer of the crude gum (oleoresin) from which derived: Gum spirits of turpentine and gum resin, as defined in the Naval Stores Act, approved March 3, 1923.

Section 2 (c) and (h) of the Naval Stores Act

(c) "Gum spirits of turpentine" means spirits of turpentine made from gum (oleoresin) from a living tree.

(h) "Gum resin" means resin remaining after the distillation of gum spirits of turpentine.

Section 3797 (a) of the Internal Revenue Code

(a) When used in this title (Internal Revenue Code) * * *

(9) *United States.* The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(15) *Military or Naval Forces of the United States.* The term "military or naval forces of the United States" includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Women's Army Auxiliary Corps, the Navy Nurse Corps, Female, and the Women's Reserve branch of the Naval Reserve.

§ 405.101 *Wages—(a) In general.* The term "wages" means all remuneration for services performed by an employee for his employer unless specifically excepted under section 1621 (a) or section 1622 (g). See §§ 405.102 and 405.204.

The name by which the remuneration for services is designated is immaterial. Thus, salaries, fees, bonuses, commissions on sales or on insurance premiums, pensions, and retired pay are wages within the meaning of the statute if paid

as compensation for services performed by the employee for his employer.

The basis upon which the remuneration is paid is immaterial in determining whether the remuneration constitutes wages. Thus it may be paid on the basis of piecework, or a percentage of profits; and may be paid hourly, daily, weekly, monthly, or annually.

Wages may be paid in money or in some medium other than money, as, for example, stocks, bonds, or other forms of property. If services are paid for in a medium other than money, the fair market value of the thing taken in payment is the amount to be included as wages subject to withholding. If the services were rendered at a stipulated price, in the absence of evidence to the contrary such price will be presumed to be the fair value of the remuneration received. If a corporation transfers to its employees its own stock as remuneration for services rendered by the employee, the amount of such remuneration is the fair market value of the stock at the time of the transfer. If a person receives as remuneration for services rendered a salary and in addition thereto living quarters or meals, the value to such person of the quarters and meals so furnished shall be added to the remuneration otherwise paid for the purpose of determining the amount of wages subject to withholding. If, however, living quarters or meals are furnished to an employee for the convenience of the employer, the value thereof need not be included as wages subject to withholding.

Ordinarily, facilities or privileges (such as entertainment, medical services, or so-called "courtesy" discounts on purchases), furnished or offered by an employer to his employees generally, are not considered as wages subject to withholding if such facilities or privileges are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, good will, contentment, or efficiency of his employees.

Where wages are paid in property other than money, the employer should make necessary arrangements to insure that the amount of the tax required to be withheld is available for payment to the collector.

Tips or gratuities paid directly to an employee by a customer of an employer, and not accounted for by the employee to the employer, are not subject to withholding.

Remuneration for services, unless such remuneration is specifically excepted by the statute, constitutes wages even though at the time paid the relationship of employer and employee no longer exists between the person in whose employ the services were performed and the individual who performed them.

Example. A is employed by B during the month of January 1945 and is entitled to receive remuneration of \$100 for the services performed for B, the employer, during the month. A leaves the employ of B at the close of business on January 31, 1945. On February 15, 1945 (when A is no longer an employee of B), B pays A the remuneration of \$100 which was earned for the services performed in January. The \$100 is wages within the meaning of the statute.

(b) *Pensions, retired pay, and employees' trusts.* In general, pensions and retired pay are wages subject to withholding. However, no withholding is required with respect to amounts paid to an employee upon retirement which are taxable as annuities under the provisions of section 22 (b) (2). So-called pensions awarded by one to whom no services have been rendered are mere gifts or gratuities and do not constitute wages.

No withholding is required with respect to an employer's contributions to, or with respect to distributions under, a pension, stock bonus, profit-sharing, annuity plan, or other plan deferring the receipt of compensation by the employee, including amounts paid or contributed by an employer in conjunction with such a plan in respect of life insurance or death benefits, if the contributions of the employer to such plan are of the character for which a deduction is allowable under section 23 (p). As to information at the source with respect to payments referred to in this paragraph, see section 147 and the regulations thereunder.

Wages representing retired pay for service in the military or naval forces of the United States are subject to withholding unless the individual receiving such pay has been retired because of personal injuries or sickness resulting from active service with such forces. Where such retired pay is paid to a non-resident alien individual no withholding is required. See section 1621 (a) (6). Payments of pensions or other benefits under the War Risk Insurance Act, as amended, the World War Veterans' Act, 1924, as amended, the Emergency Officers' Retirement Act, as amended, the World War Adjusted Compensation Act, as amended, the pension laws in effect prior to March 20, 1933, Public Law Numbered 2, Seventy-third Congress, as amended, Public Law Numbered 484, Seventy-third Congress, and any Act or Acts amendatory of such Acts, are not includible in gross income under Chapter 1 of the Internal Revenue Code and hence are not subject to withholding.

(c) *Traveling and other expenses.* Amounts paid specifically—either as advances or reimbursements—for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer are not wages and are not subject to withholding. Traveling and other reimbursed expenses must be identified either by making a separate payment or by specifically indicating the separate amounts where both wages and expense allowances are combined in a single payment.

(d) *Vacation allowances.* Amounts of so-called "vacation allowances" paid to an employee constitute wages. Thus, the salary of an employee on vacation, paid notwithstanding his absence from work, constitutes wages.

(e) *Dismissal payments.* Any payments made by an employer to any employee on account of dismissal, that is, involuntary separation from the service of the employer, constitute wages regardless of whether the employer is legally bound by contract, statute, or otherwise to make such payments.

(f) *Deductions by employer from wages of employee.* The amount of any tax which is required by law to be deducted by the employer from the wages of an employee is considered to be a part of the employee's wages and is deemed to be paid to the employee as wages at the time the deduction is made. Other amounts deducted from the wages of an employee by an employer also constitute wages paid to the employee at the time of the deduction. It is immaterial that the Internal Revenue Code, or any Act of Congress, or the law of any State, requires or permits such deductions and the payment of the amounts thereof to the United States, a State, a Territory, or the District of Columbia, or any political subdivision of any one or more of the foregoing.

(g) *Payment by an employer of employee's tax, or employee's contributions under a State law.* The term "wages" includes the amount paid by an employer on behalf of an employee (without deduction from the remuneration of, or other reimbursements from, the employee) on account of any payment required from an employee under a State unemployment compensation law, or on account of any tax imposed upon the employee by any taxing authority, including the taxes imposed by sections 1400 and 1500.

(h) *Remuneration for services as employee of nonresident alien individual or foreign entity.* The term "wages" includes remuneration for services performed by a citizen or resident of the United States as an employee of a non-resident alien individual, foreign partnership, or foreign corporation whether or not such alien individual or foreign entity is engaged in trade or business within the United States. Any person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, is subject to all the provisions of law and regulations applicable with respect to an employer. See § 405.105.

§ 405.102 *Exclusions from wages—*
(a) *Fees paid to a public official.* Authorized fees paid to public officials such as notaries public, clerks of courts, sheriffs, etc., for services rendered in the performance of their official duties are excepted from the definition of the term "wages" and hence are not subject to withholding. However, salaries paid such officials by the Government, or Government agency or instrumentality, are subject to withholding.

(b) *Compensation of military and naval forces.* Remuneration paid for services performed as a member of the military or naval forces of the United States is excepted from the definition of the term "wages." Pensions and retired pay, if includible in gross income under Chapter 1 of the Internal Revenue Code, are not within the exception and hence constitute wages subject to withholding. For the purpose of the exception, the military and naval forces of the United States include (but are not necessarily limited to) the Army, the Navy, the Marine Corps, the Coast Guard, the

Army Nurse Corps, Female, the Navy Nurse Corps, Female, the Women's Army Corps (the "WACS"), the Women's Reserve Branch of the Naval Reserve (the "WAVES"), the Women's Reserve Branch of the Coast Guard Reserve (the "SPARS"), and the Marine Corps Women's Reserve.

(c) *Remuneration paid for agricultural labor*—(1) *In general.* The term "wages" does not include remuneration for services which constitute agricultural labor as defined in section 1426 (h). The term "agricultural labor" as so defined includes services of a character described in subparagraphs (2), (3), (4), and (5) of this paragraph. In general, however, the term "agricultural labor" does not include services performed in connection with forestry, lumbering, or landscaping.

(2) *Services described in section 1426 (h) (1).* Remuneration paid for services performed on a farm by an employee of any person in connection with any of the following activities is excepted as remuneration for agricultural labor:

- (i) The cultivation of the soil;
- (ii) The raising, shearing, feeding, caring for, training, or management of livestock, bees, poultry, fur-bearing animals, or wildlife; or
- (iii) The raising or harvesting of any other agricultural or horticultural commodity.

The term "farm" as used in this paragraph includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, orchards, and such greenhouses and other similar structures as are used primarily for the raising of agricultural or horticultural commodities. Greenhouses and other similar structures used primarily for other purposes (for example, display, storage, and fabrication of wreaths, corsages, and bouquets), do not constitute "farms."

(3) *Services described in section 1426 (h) (2).* The remuneration paid for the following services performed by an employee in the employ of the owner or tenant or other operator of one or more farms is excepted as remuneration for agricultural labor, *Provided*, The major part of such services is performed on a farm:

(i) Services performed in connection with the operation, management, conservation, improvement, or maintenance of any such farms or its tools or equipment; or

(ii) Services performed in salvaging timber, or clearing land of brush and other debris, left by a hurricane.

The services described in (i) above may include, for example, services performed by carpenters, painters, mechanics, farm supervisors, irrigation engineers, bookkeepers, and other skilled or semiskilled workers, which contribute in any way to the conduct of the farm or farms, as such, operated by the person employing them, as distinguished from any other enterprise in which such person may be engaged. Since the services described in this subparagraph must be performed in the employ of the owner or tenant or other operator of the farm,

the exception does not extend to remuneration paid for services performed by employees of a commercial painting concern, for example, which contracts with a farmer to renovate his farm properties.

(4) *Services described in section 1426 (h) (3).* Remuneration paid for services performed by an employee in the employ of any person in connection with any of the following operations is excepted as remuneration for agricultural labor without regard to the place where such services are performed:

- (i) The ginning of cotton;
- (ii) The hatching of poultry;
- (iii) The raising or harvesting of mushrooms;
- (iv) The operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying or storing water for farming purposes;

(v) The production or harvesting of maple sap or the processing of maple sap into maple sirup or maple sugar (but not the subsequent blending or other processing of such sirup or sugar with other products); or

(vi) The production or harvesting of crude gum (oleoresin) from a living tree or the processing of such crude gum into gum spirits of turpentine and gum rosin, provided such processing is carried on by the original producer of such crude gum.

(5) *Services described in section 1426 (h) (4).* (i) Remuneration paid for services performed by an employee in the employ of a farmer or a farmers' cooperative organization or group in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of any agricultural or horticultural commodity, other than fruits and vegetables (see subdivision (ii) below), produced by such farmer or farmer-members of such organization or group of farmers is excepted, provided such services are performed as an incident to ordinary farming operations.

Generally services are performed "as an incident to ordinary farming operations" within the meaning of this paragraph if they are services of the character ordinarily performed by the employees of a farmer or of a farmers' cooperative organization or group as a prerequisite to the marketing, in its unmanufactured state, of any agricultural or horticultural commodity produced by such farmer or by the members of such farmer's organization or group. Services performed by employees of such farmer or farmers' organization or group in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of commodities produced by persons other than such farmer or members of such farmers' organization or group are not performed "as an incident to ordinary farming operations."

(ii) Remuneration paid for services performed by an employee in the employ of any person in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for

transportation to market, of fruits and vegetables, whether or not of a perishable nature, is excepted as remuneration for agricultural labor, *Provided*, Such services are performed as an incident to the preparation of such fruits and vegetables for market. For example, if services in sorting, grading, or storing of fruits, or in the cleaning of beans, are performed as an incident to their preparation for market, remuneration paid for such services may be excepted whether the services are performed in the employ of a farmer, a farmers' cooperative, or a commercial handler of such commodities.

(iii) The services described in subdivisions (i) and (ii), above, do not include services performed in connection with commercial canning or commercial freezing, or in connection with any commodity after its delivery to a terminal market for distribution for consumption. Moreover, since the services described in such subdivisions must be rendered in the actual handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of the commodity, such services do not, for example, include services performed as stenographers, bookkeepers, clerks, and other office employees, even though such services may be in connection with such activities. However, to the extent that the services of such individuals are performed in the employ of the owner or tenant or other operator of a farm and are rendered in major part on a farm, they may be within the provisions of subparagraph (3) of this paragraph.

(d) *Remuneration paid for domestic service.* Remuneration paid for services of a household nature performed by an employee in or about the private home of the person by whom he is employed, or performed in or about the club rooms or house of a local college club or local chapter of a college fraternity or sorority by which he is employed, is excepted from the term "wages."

A private home is the fixed place of abode of an individual or family.

A local college club or local chapter of a college fraternity or sorority does not include an alumni club or chapter.

If the home is utilized primarily for the purpose of supplying board or lodging to the public as a business enterprise, it ceases to be a private home and the remuneration paid for services performed therein is not excepted. Likewise, if the club rooms or house of a local college club or local chapter of a college fraternity or sorority is used primarily for such purpose, the remuneration paid for services performed therein is not within the exception.

In general, services of a household nature in or about a private home include services rendered by cooks, maids, butlers, valets, laundresses, furnacemen, gardeners, footmen, grooms, and chauffeurs of automobiles for family use. In general, services of a household nature in or about the club rooms or house of a local college club or local chapter of a college fraternity or sorority include services rendered by cooks, maids, butlers,

laundresses, furnacemen, waiters, and housemothers.

The remuneration paid for the services above enumerated is not within the exception if performed in or about rooming or lodging houses, boarding houses, clubs (except local college clubs), hotels, hospitals, eleemosynary institutions, or commercial offices or establishments.

Remuneration paid for services performed as a private secretary, even though performed in the employer's home, is not within the exception.

(e) *Remuneration for casual labor not in the course of employer's trade or business.* The term "casual labor" includes labor which is occasional, incidental, or irregular.

The expression "not in the course of the employer's trade or business" includes labor that does not promote or advance the trade or business of the employer.

Thus remuneration paid for labor which is occasional, incidental, or irregular, and does not promote or advance the employer's trade or business, is excepted.

Example. A's business is that of operating a sawmill. He employs B, a carpenter, at an hourly wage to repair his home. B works irregularly and spends the greater part of two days in completing the work. Since B's labor is casual and is not in the course of A's trade or business, the remuneration paid for such services is excepted.

The remuneration paid for casual labor, that is, labor which is occasional, incidental, or irregular, but which in the course of the employer's trade or business, does not come within the above exception.

Example (1). C's business is that of operating a sawmill. He employs D for two hours, at an hourly wage, to remove sawdust from his mill. D's labor is casual since it is occasional, incidental, or irregular, but it is in the course of C's trade or business and the remuneration paid for such labor is not excepted.

Example (2). E is engaged in the business of operating a department store. He employs additional clerks for short periods. While the services of the clerks may be casual, they are in the course of the employer's trade or business and, therefore, the remuneration paid for such services is not excepted.

Remuneration paid for casual labor performed for a corporation does not come within this exception.

(f) *Compensation paid by foreign government.* Remuneration paid for services performed as an employee of a foreign government or the government of the Commonwealth of the Philippines, is excepted. The exception includes not only remuneration paid for services performed by ambassadors, ministers, and other diplomatic officers and employees but also remuneration paid for services performed as a consular or other officer or employee of a foreign government, or the government of the Commonwealth of the Philippines, or as a nondiplomatic representative of such a government. However, the exception does not include remuneration for services performed for a corporation created or organized in the United States or under the laws of the United States or of any State (including

the District of Columbia or the Territory of Alaska or Hawaii) even though such corporation is wholly owned by such a government.

The citizenship or residence of the employee and the place where the services are performed are immaterial for purposes of the exception.

(g) *Compensation paid to nonresident alien individuals.* Except in the case of certain nonresident alien individuals who are residents of Canada and Mexico, remuneration for services performed by nonresident alien individuals does not constitute wages subject to withholding under section 1622. For withholding of income tax on wages paid for services performed within the United States in the case of nonresident alien individuals generally, see section 143 and regulations thereunder.

Withholding is required in the case of wages paid to nonresident aliens who are residents of a contiguous country (Canada or Mexico) and who enter and leave the United States at frequent intervals, except such aliens who, in the performance of their duties in transportation service between points in the United States and points in a contiguous country, enter and leave the United States at frequent intervals. This exception applies to personnel engaged in railroad, ferry, steamboat, and aircraft services and applies alike whether the employer is a domestic or foreign entity. Thus, the wages of a nonresident alien individual who is a resident of Canada and an employee of a domestic railroad, for services as a member of the crew of a train operating between points in Canada and points in the United States, shall not be subject to withholding under section 1622. The exemption, however, has no application to a resident of Canada who, for example, is employed at a fixed point in the United States, such as a factory, store, or office, and who commutes from his home in Canada in the pursuit of his employment within the United States; nor does it apply to an alien employee of a railroad corporation who is on duty within the United States, even though he enters and leaves the United States in reaching his place of employment from his home in a contiguous country.

In order for the exemption to apply, the nonresident alien employee must file with his employer a certificate containing the following: The employee's name and address, and a statement that he is not a citizen of the United States, and that he is a resident of the named contiguous country and the approximate period of time during which he has occupied such status. Such certificate shall contain, or be verified by, a written declaration that it is made under the penalties of perjury. Although the form is not prescribed, the certificate must contain all the information required by this paragraph.

(h) *Remuneration for services performed outside the United States.* The remuneration paid by an employer for services performed outside the United States does not constitute wages and hence is not subject to withholding if the major part of the services performed by

the employee for such employer during the calendar year is to be performed outside the United States. The term "United States" includes the several States, the Territories of Alaska and Hawaii, and the District of Columbia.

The exception relates only to the remuneration paid for the services performed outside the United States. Thus, if an employee performs services outside the United States for more than six months of the calendar year, the remuneration paid for such services does not constitute wages and hence is not subject to withholding, but the remuneration paid for services performed within the United States for such employer during the remainder of the calendar year constitutes wages and is subject to withholding.

If, however, an employee is absent from the United States on business of his employer for less than six months of the calendar year and performs services for such employer within the United States during the remainder of the calendar year, the entire amount of the remuneration paid for services performed during the calendar year constitutes wages and is subject to withholding.

However, it is recognized that in the case of an employee performing, outside the United States, services of indefinite duration, it may be impossible for the employer to determine whether the major portion of the employee's services during the calendar year is to be performed within the United States or outside the United States. In such case it may be presumed that such performance will continue throughout the calendar year and the liability of the employer to withhold tax on the compensation paid for such services performed outside the United States shall be determined in the light of such presumption. Thus, if an employee undertakes for his employer the performance of services abroad of indefinite duration, or for a term extending beyond the end of the calendar year, and such employee has not already withheld in the calendar year performed services within the United States for a length of time which would constitute, in any circumstances, the major part of the year's services for such employer, no tax is required to be withheld on the compensation paid for services performed by such employee outside the United States.

Example (1). A has been regularly employed by B, and is sent abroad under such conditions that it is not possible to know when he will return: (a) If A goes abroad on January 1, no tax is required to be withheld on compensation paid to A for services performed abroad, but on the compensation paid for services performed after his return to the United States tax should be withheld; (b) if A goes abroad on June 29, the same rules are applicable, and therefore no tax is required to be withheld on the compensation for services performed abroad but on compensation for services performed after his return to the United States tax should be withheld; (c) if A goes abroad on August 1, tax should be withheld on the compensation paid A for all services performed during the calendar year, since under no circumstances could the major part of the services performed during such year be performed outside the United States.

Example (2). A begins his employment with B on July 1, and on September 1 is sent abroad under the circumstances described in example (1). No tax is required to be withheld on the compensation paid A for the services performed abroad.

Example (3). A begins his employment with B on July 1, and on November 1 is sent abroad under the circumstances described in example (1). Tax is required to be withheld on the compensation paid A for the services performed abroad, as well as on compensation paid for services performed within the United States for the reasons set forth in example (1) (c).

For the purposes of this paragraph, services performed on or in connection with (1) an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States or (2) any vessel as an employee of the United States employed through the War Shipping Administration are not considered as services performed outside the United States. Hence, the remuneration paid for such services constitutes wages subject to withholding within the meaning of section 1621 (a) and the regulations in this part unless the employee performing such services is a nonresident alien.

The word "vessel" includes every description of watercraft, or other contrivance, used as a means of transportation on water. It does not include any type of aircraft.

The term "American vessel" means any vessel which is documented (that is, registered, enrolled, or licensed) or numbered in conformity with the laws of the United States. It also includes any vessel which is neither documented or numbered under the laws of the United States, nor documented under the laws of any foreign country, if the crew of such vessel is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State (including the District of Columbia or the Territory of Alaska or Hawaii).

(i) *Compensation for services performed as a minister of the gospel.* Compensation for services performed as a minister of the gospel is not subject to withholding under section 1622. The exception is extended to remuneration of ministers of the gospel for services which are ordinarily the duties of a minister of the gospel. The duties of a minister of the gospel include the ministration of sacerdotal functions and conduct of religious worship, and the control, conduct, and maintenance of religious organizations (including the religious boards, societies, and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination.

[SEC. 1621. DEFINITIONS—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

[As used in this subchapter (subchapter D of chapter 9)—]

(b) *Payroll period.* The term "payroll period" means a period for which a payment of wages is ordinarily made to the employee by his employer, and the term "miscellaneous payroll period" means a payroll period other than a daily, weekly, biweekly, semi-monthly, quarterly, semiannual, or annual payroll period.

§ 405.103 *Payroll period.* The term "payroll period" means the period of service for which a payment of wages is ordinarily made to an employee by his employer. It is immaterial that the wages are not always paid at regular intervals. For example, if an employer ordinarily pays a particular employee for each calendar week at the end of the week, but if for some reason the employee in a given week receives a payment in the middle of the week for the portion of the week already elapsed and receives the remainder at the end of the week, the payroll period is still the calendar week; or if, instead, that employee is sent on a 3-week trip by his employer and receives at the end of the trip a single wage payment for three weeks' services, the payroll period is still the calendar week, and the wage payment shall be treated as though it were three separate weekly wage payments.

For the purpose of section 1622, an employee can have but one payroll period with respect to wages paid by any one employer. Thus, if an employee is paid a regular wage for a weekly payroll period and in addition thereto is paid supplemental wages (for example, bonuses) determined with respect to a different period, the payroll period is the weekly payroll period. For computation of tax on supplemental wage payments see § 405.209.

The term "miscellaneous payroll period" means a payroll period other than a daily, weekly, biweekly, semi-monthly, monthly, quarterly, semiannual, or annual payroll period.

[SEC. 1621. DEFINITIONS—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

[As used in this subchapter (Subchapter D of Chapter 9)—]

(c) *Employee.* The term "employee" includes an officer, employee, or elected official of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

§ 405.104 *Employee.* The term "employee" includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. The term specifically includes officers and employees, whether elected or appointed, of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.

Generally the relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but also as to the details and means by which that result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he

has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is an employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and the furnishing of a place to work, to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods for accomplishing the result, he is not an employee.

Generally, physicians, lawyers, dentists, veterinarians, contractors, subcontractors, public stenographers, auctioneers, and others who follow an independent trade, business, or profession, in which they offer their services to the public, are not employees.

Whether the relationship of employer and employee exists will in doubtful cases be determined upon an examination of the particular facts of each case.

If the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as a partner, coadventurer, agent, or independent contractor.

The measurement, method, or designation of compensation is also immaterial, if the relationship of employer and employee in fact exists.

No distinction is made between classes or grades of employees. Thus superintendents, managers, and other superior employees are employees. An officer of a corporation is an employee of the corporation but a director as such is not. If, however, a director performs services for the corporation other than those required by attendance at and participation in meetings of the board of directors, he may or may not be an employee of the corporation. Whether or not such services are performed as an employee of the corporation must be determined upon the basis of the facts in the particular case.

Although an individual may be an employee under the statute, his services may be of such a nature, or performed under such circumstances, that the remuneration paid for such services does not constitute wages within the meaning of section 1621 (a).

[SEC. 1621. DEFINITIONS—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

[As used in this subchapter (Subchapter D of Chapter 9)—]

(d) *Employer.* The term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that—

(1) If the person for whom the individual performs or performed the services does not have control of the payment of the wages for such services, the term "employer" (except for the purposes of subsection (a)) means the person having control of the payment of such wages; and

(2) In the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the

United States, the term "employer" (except for the purposes of subsection (a)) means such person.

§ 405.105 *Employer.* The term "employer" means any person for whom an individual performs or performed any service, of whatever nature, as the employee of such person.

It is not necessary that the services be continuing at the time the wages are paid in order that the status of employer exist. Thus, for purposes of withholding a person for whom an individual has performed past services for which he is still receiving wages from such person is an "employer."

If the person for whom the services are or were performed does not have legal control of the payment of the wages for such services, the term "employer" means (except for the purpose of the definition of "wages") the person having such control. For example, where wages, such as certain types of pensions or retired pay, are paid by a trust and the person for whom the services were performed has no legal control over the payment of such wages, the trust is the "employer."

The term "employer" also means (except for the purpose of the definition of "wages") any person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States.

It is a basic purpose to centralize in the employer the responsibility for withholding, returning, and paying the tax and furnishing the statements required under section 1625. The foregoing two special definitions of the term "employer" are designed solely to meet unusual situations. They are not intended as a departure from the basic purpose.

As a matter of business administration, certain of the mechanical details of the withholding process may be handled by representatives of the employer. Thus, in the case of a corporate employer having branch offices, the branch manager or other representative may actually, as a matter of internal administration, withhold the tax or prepare the statements required under section 1625. Nevertheless, the legal responsibility for withholding, paying, and returning the tax and furnishing such statements rests with the corporate employer.

An employer may be an individual, a corporation, a partnership, a trust, an estate, a joint-stock company, an association, or a syndicate, group, pool, joint venture, or other unincorporated organization, group, or entity. A trust or estate, rather than the fiduciary acting for or on behalf of the trust or estate, is generally the employer.

The term "employer" embraces not only individuals and organizations engaged in trade or business, but organizations exempt from income tax, such as religious and charitable organizations, educational institutions, clubs, social organizations and societies, as well as the governments of the United States, the States, Territories, and the District of Columbia, including their agencies, in-

strumentalities, and political subdivisions.

[SEC. 1621. DEFINITIONS—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943, AND AMENDED BY SEC. 22 (a), INDIVIDUAL INCOME TAX ACT OF 1944.]

[As used in this subchapter (Subchapter D of Chapter 9)—]

(e) *Number of withholding exemptions claimed.* The term "number of withholding exemptions claimed" means the number of withholding exemptions claimed in a withholding exemption certificate in effect under section 1622 (h), except that if no such certificate is in effect, the number of withholding exemptions claimed shall be considered to be zero.

§ 405.106 *Number of withholding exemptions claimed.* The term "number of withholding exemptions claimed" is defined in section 1621 (e). The number of withholding exemptions claimed must be taken into account in determining the amount of tax to be deducted and withheld under section 1622, whether the employer computes the tax in accordance with the provisions of subsection (a) or subsection (c) of section 1622.

The employer is not required to ascertain whether or not the number of withholding exemptions claimed is greater than the number of withholding exemptions to which the employee is entitled. If, however, the employer has reason to believe that the number of withholding exemptions claimed by an employee is greater than the number to which such employee is entitled, the collector should be so advised.

As to the number of withholding exemptions to which an employee is entitled, see § 405.205.

Section 3797 (a) and (b) of the Internal Revenue Code

(a) When used in this title [Internal Revenue Code] * * *

(1) *Person.* The term "person" shall be construed to mean and include an individual, trust, estate, partnership, company, or corporation.

(2) *Partnership.* * * *. The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation * * *.

(3) *Corporation.* The term "corporation" includes associations, joint-stock companies, and insurance companies.

(4) *Domestic.* The term "domestic" when applied to a corporation or a partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

(5) *Foreign.* The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

(6) *Fiduciary.* The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

(9) *United States.* The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(10) *State.* The word "State" shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out provisions of this title.

(11) *Secretary.* The term "Secretary" means the Secretary of the Treasury.

(12) *Commissioner.* The term "Commissioner" means the Commissioner of Internal Revenue.

(13) *Collector.* The term "collector" means collector of internal revenue.

(14) *Taxpayer.* The term "taxpayer" means any person subject to a tax imposed by this title.

(b) *Includes and including.* The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

§ 405.107 *General definition and use of terms.* As used in the regulations in this part:

(a) The terms defined in the above provisions of law shall have the meanings so assigned to them.

(b) Internal Revenue Code means the Act approved February 10, 1939 (53 Stat., Part 1), entitled "An Act to consolidate and codify the internal revenue laws of the United States," as amended.

(c) Person includes an individual, a corporation, a partnership, a trust or estate, a joint-stock company, an association, or a syndicate, group, pool, joint venture or other unincorporated organization or group, through or by means of which any business, financial operation, or venture is carried on. It includes a guardian, committee, trustee, executor, administrator, trustee in bankruptcy, receiver, assignee for the benefit of creditors, conservator, or any person acting in a fiduciary capacity.

(d) The cross references in the regulations in this part to other portions of the regulations, when the word "see" is used, are made only for convenience, and shall be given no legal effect.

SUBPART C—DETERMINATION OF TAX

SEC. 1622. INCOME TAX COLLECTED AT SOURCE [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943, AND AMENDED BY SEC. 22, INDIVIDUAL INCOME TAX ACT OF 1944].

(a) *Requirement of withholding.* Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to the sum of the following:

(1) 2.7 per centum of the amount by which the wages exceed the amount of one withholding exemption, the amount of such exemption for various payroll periods being shown in the table in subsection (b) (1) of this section;

(2) 18 per centum of whichever of the following is the lesser:

(A) The amount by which the wages exceed the number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1); or

(B) The amount shown in the last column in the table in subsection (b) (1);

(3) 19.8 per centum of the amount by which the wages exceed the sum of:

(A) The number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1); plus

(B) The amount shown in the last column in the table in subsection (b) (1).

(b) (1) The table referred to in subsection (a) is as follows:

PERCENTAGE METHOD WITHHOLDING TABLE

| Payroll period | Amount of one withholding exemption | Maximum amount subject to 18 per centum rate. |
|--|-------------------------------------|---|
| Weekly..... | \$11.00 | \$44.00 |
| Biweekly..... | 22.00 | 88.00 |
| Semi-monthly..... | 33.00 | 132.00 |
| Monthly..... | 44.00 | 176.00 |
| Quarterly..... | 132.00 | 528.00 |
| Semiannual..... | 264.00 | 1,056.00 |
| Annual..... | 528.00 | 2,112.00 |
| Daily or miscellaneous (per day of such period). | 1.50 | 2,224.00 |

(2) If wages are paid with respect to a period which is not a payroll period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

(3) In any case in which wages are paid by an employer without regard to any payroll period or other period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period

containing a number of days equal to the number of days (including Sundays and holidays) which have elapsed since the date of the last payment of such wages by such employer during the calendar year, or the date of commencement of employment with such employer during such year, or January 1 of such year, whichever is the later.

(4) In any case in which the period, or the time described in paragraph (3), in respect of any wages is less than one week, the Commissioner, under regulations prescribed by him with the approval of the Secretary, may authorize an employer, in computing the tax required to be deducted and withheld, to use the excess of the aggregate of the wages paid to the employee during the calendar week over the withholding exemption allowed by this subsection for a weekly payroll period.

(5) In determining the amount to be deducted and withheld under this subsection, the wages may, at the election of the employer, be computed to the nearest dollar.

(c) *Wages bracket withholding.* (1) At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a):

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

| And the wages are— | | And the number of withholding exemptions claimed is— | | | | | | | | | |
|--|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 or more |
| The amount of tax to be withheld shall be— | | | | | | | | | | | |
| \$0 | \$1 | 18¢ of wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3 | \$4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$4 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$5 | \$6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$6 | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$7 | \$8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$8 | \$9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$9 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$10 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$11 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$12 | \$13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$13 | \$14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$14 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$15 | \$16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$16 | \$17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$17 | \$18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$18 | \$19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$19 | \$20 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$20 | \$21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$21 | \$22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$22 | \$23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$23 | \$24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$24 | \$25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$25 | \$26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$26 | \$27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$27 | \$28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$28 | \$29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$29 | \$30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$30 | \$31 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$31 | \$32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$32 | \$33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$33 | \$34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$34 | \$35 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$35 | \$36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$36 | \$37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$37 | \$38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$38 | \$39 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$39 | \$40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$40 | \$41 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$41 | \$42 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$42 | \$43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$43 | \$44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$44 | \$45 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$45 | \$46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$46 | \$47 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$47 | \$48 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$48 | \$49 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$49 | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$50 | \$51 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$51 | \$52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$52 | \$53 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$53 | \$54 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$54 | \$55 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$55 | \$56 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$56 | \$57 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$57 | \$58 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$58 | \$59 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$59 | \$60 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$60 | \$61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$61 | \$62 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$62 | \$63 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$63 | \$64 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$64 | \$65 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$65 | \$66 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$66 | \$67 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$67 | \$68 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$68 | \$69 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$69 | \$70 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$70 | \$71 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$71 | \$72 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$72 | \$73 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$73 | \$74 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$74 | \$75 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$75 | \$76 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$76 | \$77 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$77 | \$78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$78 | \$79 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$79 | \$80 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$80 | \$81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$81 | \$82 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$82 | \$83 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$83 | \$84 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$84 | \$85 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$85 | \$86 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$86 | \$87 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$87 | \$88 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$88 | \$89 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$89 | \$90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$90 | \$91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$91 | \$92 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$92 | \$93 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$93 | \$94 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$94 | \$95 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$95 | \$96 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$96 | \$97 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$97 | \$98 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$98 | \$99 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$99 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY—continued

| And the wages are— | | And the number of withholding exemptions claimed is— | | | | | | | | | | | |
|--|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|--|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| The amount of tax to be withheld shall be— | | | | | | | | | | | | | |
| \$3 | \$4 | \$8.70 | \$0.80 | \$4.00 | \$2.00 | \$1.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| \$4 | \$5 | 0.00 | 7.00 | 6.10 | 3.20 | 1.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$5 | \$6 | 0.20 | 7.20 | 6.30 | 3.40 | 1.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$6 | \$7 | 0.40 | 7.40 | 6.50 | 3.60 | 1.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$7 | \$8 | 0.60 | 7.60 | 6.70 | 3.80 | 1.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$8 | \$9 | 0.80 | 7.80 | 6.90 | 4.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$9 | \$10 | 1.00 | 8.00 | 7.00 | 4.20 | 2.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$10 | \$11 | 1.20 | 8.20 | 7.20 | 4.40 | 2.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$11 | \$12 | 1.40 | 8.40 | 7.40 | 4.60 | 2.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$12 | \$13 | 1.60 | 8.60 | 7.60 | 4.80 | 2.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$13 | \$14 | 1.80 | 8.80 | 7.80 | 5.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$14 | \$15 | 2.00 | 9.00 | 8.00 | 5.20 | 3.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$15 | \$16 | 2.20 | 9.20 | 8.20 | 5.40 | 3.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$16 | \$17 | 2.40 | 9.40 | 8.40 | 5.60 | 3.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$17 | \$18 | 2.60 | 9.60 | 8.60 | 5.80 | 3.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$18 | \$19 | 2.80 | 9.80 | 8.80 | 6.00 | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$19 | \$20 | 3.00 | 10.00 | 9.00 | 6.20 | 4.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$20 | \$21 | 3.20 | 10.20 | 9.20 | 6.40 | 4.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$21 | \$22 | 3.40 | 10.40 | 9.40 | 6.60 | 4.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$22 | \$23 | 3.60 | 10.60 | 9.60 | 6.80 | 4.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$23 | \$24 | 3.80 | 10.80 | 9.80 | 7.00 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$24 | \$25 | 4.00 | 11.00 | 10.00 | 7.20 | 5.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$25 | \$26 | 4.20 | 11.20 | 10.20 | 7.40 | 5.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$26 | \$27 | 4.40 | 11.40 | 10.40 | 7.60 | 5.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$27 | \$28 | 4.60 | 11.60 | 10.60 | 7.80 | 5.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$28 | \$29 | 4.80 | 11.80 | 10.80 | 8.00 | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$29 | \$30 | 5.00 | 12.00 | 11.00 | 8.20 | 6.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$30 | \$31 | 5.20 | 12.20 | 11.20 | 8.40 | 6.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$31 | \$32 | 5.40 | 12.40 | 11.40 | 8.60 | 6.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$32 | \$33 | 5.60 | 12.60 | 11.60 | 8.80 | 6.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$33 | \$34 | 5.80 | 12.80 | 11.80 | 9.00 | 7.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$34 | \$35 | 6.00 | 13.00 | 12.00 | 9.20 | 7.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$35 | \$36 | 6.20 | 13.20 | 12.20 | 9.40 | 7.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$36 | \$37 | 6.40 | 13.40 | 12.40 | 9.60 | 7.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$37 | \$38 | 6.60 | 13.60 | 12.60 | 9.80 | 7.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$38 | \$39 | 6.80 | 13.80 | 12.80 | 10.00 | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$39 | \$40 | 7.00 | 14.00 | 13.00 | 10.20 | 8.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$40 | \$41 | 7.20 | 14.20 | 13.20 | 10.40 | 8.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$41 | \$42 | 7.40 | 14.40 | 13.40 | 10.60 | 8.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$42 | \$43 | 7.60 | 14.60 | 13.60 | 10.80 | 8.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$43 | \$44 | 7.80 | 14.80 | 13.80 | 11.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$44 | \$45 | 8.00 | 15.00 | 14.00 | 11.20 | 9.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$45 | \$46 | 8.20 | 15.20 | 14.20 | 11.40 | 9.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$46 | \$47 | 8.40 | 15.40 | 14.40 | 11.60 | 9.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$47 | \$48 | 8.60 | 15.60 | 14.60 | 11.80 | 9.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$48 | \$49 | 8.80 | 15.80 | 14.80 | 12.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$49 | \$50 | 9.00 | 16.00 | 15.00 | 12.20 | 10.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$50 | \$51 | 9.20 | 16.20 | 15.20 | 12.40 | 10.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$51 | \$52 | 9.40 | 16.40 | 15.40 | 12.60 | 10.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$52 | \$53 | 9.60 | 16.60 | 15.60 | 12.80 | 10.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$53 | \$54 | 9.80 | 16.80 | 15.80 | 13.00 | 11.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$54 | \$55 | 10.00 | 17.00 | 16.00 | 13.20 | 11.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$55 | \$56 | 10.20 | 17.20 | 16.20 | 13.40 | 11.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$56 | \$57 | 10.40 | 17.40 | 16.40 | 13.60 | 11.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$57 | \$58 | 10.60 | 17.60 | 16.60 | 13.80 | 11.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$58 | \$59 | 10.80 | 17.80 | 16.80 | 14.00 | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$59 | \$60 | 11.00 | 18.00 | 17.00 | 14.20 | 12.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$60 | \$61 | 11.20 | 18.20 | 17.20 | 14.40 | 12.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$61 | \$62 | 11.40 | 18.40 | 17.40 | 14.60 | 12.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$62 | \$63 | 11.60 | 18.60 | 17.60 | 14.80 | 12.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$63 | \$64 | 11.80 | 18.80 | 17.80 | 15.00 | 13.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$64 | \$65 | 12.00 | 19.00 | 18.00 | 15.20 | 13.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$65 | \$66 | 12.20 | 19.20 | 18.20 | 15.40 | 13.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$66 | \$67 | 12.40 | 19.40 | 18.40 | 15.60 | 13.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$67 | \$68 | 12.60 | 19.60 | 18.60 | 15.80 | 13.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$68 | \$69 | 12.80 | 19.80 | 18.80 | 16.00 | 14.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$69 | \$70 | 13.00 | 20.00 | 19.00 | 16.20 | 14.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$70 | \$71 | 13.20 | 20.20 | 19.20 | 16.40 | 14.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$71 | \$72 | 13.40 | 20.40 | 19.40 | 16.60 | 14.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$72 | \$73 | 13.60 | 20.60 | 19.60 | 16.80 | 14.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$73 | \$74 | 13.80 | 20.80 | 19.80 | 17.00 | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$74 | \$75 | 14.00 | 21.00 | 20.00 | 17.20 | 15.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$75 | \$76 | 14.20 | 21.20 | 20.20 | 17.40 | 15.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$76 | \$77 | 14.40 | 21.40 | 20.40 | 17.60 | 15.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$77 | \$78 | 14.60 | 21.60 | 20.60 | 17.80 | 15.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$78 | \$79 | 14.80 | 21.80 | 20.80 | 18.00 | 16.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$79 | \$80 | 15.00 | 22.00 | 21.00 | 18.20 | 16.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$80 | \$81 | 15.20 | 22.20 | 21.20 | 18.40 | 16.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$81 | \$82 | 15.40 | 22.40 | 21.40 | 18.60 | 16.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$82 | \$83 | 15.60 | 22.60 | 21.60 | 18.80 | 16.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$83 | \$84 | 15.80 | 22.80 | 21.80 | 19.00 | 17.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$84 | \$85 | 16.00 | 23.00 | 22.00 | 19.20 | 17.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$85 | \$86 | 16.20 | 23.20 | 22.20 | 19.40 | 17.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$86 | \$87 | 16.40 | 23.40 | 22.40 | 19.60 | 17.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$87 | \$88 | 16.60 | 23.60 | 22.60 | 19.80 | 17.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$88 | \$89 | 16.80 | 23.80 | 22.80 | 20.00 | 18.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$89 | \$90 | 17.00 | 24.00 | 23.00 | 20.20 | 18.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$90 | \$91 | 17.20 | 24.20 | 23.20 | 20.40 | 18.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$91 | \$92 | 17.40 | 24.40 | 23.40 | 20.60 | 18.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$92 | \$93 | 17.60 | 24.60 | 23.60 | 20.80 | 18.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$93 | \$94 | 17.80 | 24.80 | 23.80 | 21.00 | 19.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$94 | \$95 | 18.00 | 25.00 | 24.00 | 21.20 | 19.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$95 | \$96 | 18.20 | 25.20 | 24.20 | 21.40 | 19.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$96 | \$97 | 18.40 | 25.40 | 24.40 | 21.60 | 19.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$97 | \$98 | 18.60 | 25.60 | 24.60 | 21.80 | 19.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$98 | \$99 | 18.80 | 25.80 | 24.80 | 22.00 | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$99 | \$100 | 19.00 | 26.00 | 25.00 | 22.20 | 20.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$100 | \$101 | 19.20 | 26.20 | 25.20 | 22.40 | 20.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$101 | \$102 | 19.40 | 26.40 | 25.40 | 22.60 | 20.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$102 | \$103 | 19.60 | 26.60 | 25.60 | 22.80 | 20.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$103 | \$104 | 19.80 | 26.80 | 25.80 | 23.00 | 21.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| \$104 | \$105 | 20.00 | 27.00 | 26.00 | 23.20 | 21.20 | 0.00 | 0.00 | | | | | |

| IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY—continued | At least | But less than | And the number of withholding exemptions claimed is— | 10 or more | | | | | | |
|---|----------|---------------|--|------------|--------|--------|--------|--------|--------|--------|
| And the wages are— | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| The amount of tax to be withheld shall be— | | | | | | | | | | |
| \$2 | \$7.90 | \$4.10 | \$0.60 | \$0.50 | \$0.50 | \$0.50 | \$0.50 | \$0.50 | \$0.50 | \$0.50 |
| \$4 | 8.30 | 4.50 | 1.00 | .60 | .60 | .60 | .60 | .60 | .60 | .60 |
| \$6 | 8.70 | 4.90 | 1.00 | .60 | .60 | .60 | .60 | .60 | .60 | .60 |
| \$8 | 9.10 | 5.30 | 1.00 | .70 | .70 | .70 | .70 | .70 | .70 | .70 |
| \$10 | 9.50 | 5.70 | 1.00 | .70 | .70 | .70 | .70 | .70 | .70 | .70 |
| \$12 | 9.90 | 6.10 | 1.00 | .80 | .80 | .80 | .80 | .80 | .80 | .80 |
| \$14 | 10.30 | 6.50 | 1.00 | .80 | .80 | .80 | .80 | .80 | .80 | .80 |
| \$16 | 10.70 | 6.90 | 1.00 | .90 | .90 | .90 | .90 | .90 | .90 | .90 |
| \$18 | 11.10 | 7.30 | 1.00 | .90 | .90 | .90 | .90 | .90 | .90 | .90 |
| \$20 | 11.50 | 7.70 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| \$22 | 11.90 | 8.10 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| \$24 | 12.30 | 8.50 | 1.00 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |
| \$26 | 12.70 | 8.90 | 1.00 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |
| \$28 | 13.10 | 9.30 | 1.00 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| \$30 | 13.50 | 9.70 | 1.00 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| \$32 | 13.90 | 10.10 | 1.00 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| \$34 | 14.30 | 10.50 | 1.00 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| \$36 | 14.70 | 10.90 | 1.00 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| \$38 | 15.10 | 11.30 | 1.00 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| \$40 | 15.50 | 11.70 | 1.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| \$42 | 15.90 | 12.10 | 1.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| \$44 | 16.30 | 12.50 | 1.00 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| \$46 | 16.70 | 12.90 | 1.00 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| \$48 | 17.10 | 13.30 | 1.00 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 |
| \$50 | 17.50 | 13.70 | 1.00 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 |
| \$52 | 17.90 | 14.10 | 1.00 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| \$54 | 18.30 | 14.50 | 1.00 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| \$56 | 18.70 | 14.90 | 1.00 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 |
| \$58 | 19.10 | 15.30 | 1.00 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 |
| \$60 | 19.50 | 15.70 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| \$62 | 19.90 | 16.10 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| \$64 | 20.30 | 16.50 | 1.00 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| \$66 | 20.70 | 16.90 | 1.00 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| \$68 | 21.10 | 17.30 | 1.00 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| \$70 | 21.50 | 17.70 | 1.00 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| \$72 | 21.90 | 18.10 | 1.00 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 |
| \$74 | 22.30 | 18.50 | 1.00 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 |
| \$76 | 22.70 | 18.90 | 1.00 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| \$78 | 23.10 | 19.30 | 1.00 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| \$80 | 23.50 | 19.70 | 1.00 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| \$82 | 23.90 | 20.10 | 1.00 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| \$84 | 24.30 | 20.50 | 1.00 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| \$86 | 24.70 | 20.90 | 1.00 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| \$88 | 25.10 | 21.30 | 1.00 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| \$90 | 25.50 | 21.70 | 1.00 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| \$92 | 25.90 | 22.10 | 1.00 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| \$94 | 26.30 | 22.50 | 1.00 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| \$96 | 26.70 | 22.90 | 1.00 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 |
| \$98 | 27.10 | 23.30 | 1.00 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 |
| \$100 | 27.50 | 23.70 | 1.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| \$102 | 27.90 | 24.10 | 1.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| \$104 | 28.30 | 24.50 | 1.00 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| \$106 | 28.70 | 24.90 | 1.00 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| \$108 | 29.10 | 25.30 | 1.00 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| \$110 | 29.50 | 25.70 | 1.00 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| \$112 | 29.90 | 26.10 | 1.00 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 |
| \$114 | 30.30 | 26.50 | 1.00 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 |
| \$116 | 30.70 | 26.90 | 1.00 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| \$118 | 31.10 | 27.30 | 1.00 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| \$120 | 31.50 | 27.70 | 1.00 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| \$122 | 31.90 | 28.10 | 1.00 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| \$124 | 32.30 | 28.50 | 1.00 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| \$126 | 32.70 | 28.90 | 1.00 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| \$128 | 33.10 | 29.30 | 1.00 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| \$130 | 33.50 | 29.70 | 1.00 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| \$132 | 33.90 | 30.10 | 1.00 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 |
| \$134 | 34.30 | 30.50 | 1.00 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 |
| \$136 | 34.70 | 30.90 | 1.00 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 |
| \$138 | 35.10 | 31.30 | 1.00 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 |
| \$140 | 35.50 | 31.70 | 1.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| \$142 | 35.90 | 32.10 | 1.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| \$144 | 36.30 | 32.50 | 1.00 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| \$146 | 36.70 | 32.90 | 1.00 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| \$148 | 37.10 | 33.30 | 1.00 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 |
| \$150 | 37.50 | 33.70 | 1.00 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 |
| \$152 | 37.90 | 34.10 | 1.00 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| \$154 | 38.30 | 34.50 | 1.00 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| \$156 | 38.70 | 34.90 | 1.00 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| \$158 | 39.10 | 35.30 | 1.00 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| \$160 | 39.50 | 35.70 | 1.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| \$162 | 39.90 | 36.10 | 1.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| \$164 | 40.30 | 36.50 | 1.00 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 |
| \$166 | 40.70 | 36.90 | 1.00 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 |
| \$168 | 41.10 | 37.30 | 1.00 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| \$170 | 41.50 | 37.70 | 1.00 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| \$172 | 41.90 | 38.10 | 1.00 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 |
| \$174 | 42.30 | 38.50 | 1.00 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 |
| \$176 | 42.70 | 38.90 | 1.00 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 |
| \$178 | 43.10 | 39.30 | 1.00 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 |
| \$180 | 43.50 | 39.70 | 1.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| \$182 | 43.90 | 40.10 | 1.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| \$184 | 44.30 | 40.50 | 1.00 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 |
| \$186 | 44.70 | 40.90 | 1.00 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 |
| \$188 | 45.10 | 41.30 | 1.00 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| \$190 | 45.50 | 41.70 | 1.00 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| \$192 | 45.90 | 42.10 | 1.00 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 |
| \$194 | 46.30 | 42.50 | 1.00 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 |
| \$196 | 46.70 | 42.90 | 1.00 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 |
| \$198 | 47.10 | 43.30 | 1.00 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 |
| \$200 | 47.50 | 43.70 | 1.00 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| \$202 | 47.90 | 44.10 | 1.00 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| \$204 | 48.30 | 44.50 | 1.00 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 |
| \$206 | 48.70 | 44.90 | 1.00 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 |
| \$208 | 49.10 | 45.30 | 1.00 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| \$210 | 49.50 | 45.70 | 1.00 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| \$212 | 49.90 | 46.10 | 1.00 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| \$214 | 50.30 | 46.50 | 1.00 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| \$216 | 50.70 | 46.90 | 1.00 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 |
| \$218 | 51.10 | 47.30 | 1.00 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 |
| \$220 | 51.50 | 47.70 | 1.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| \$222 | 51.90 | 48.10 | 1.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| \$224 | 52.30 | 48.50 | 1.00 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| \$226 | 52.70 | 48.90 | 1.00 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| \$228 | 53.10 | 49.30 | 1.00 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | | |

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY—continued

| And the wages are— | | | | | | | | | |
|--|---------|--|---------|---------|---------|--------|--------|--------|--------|
| At least | | And the number of withholding exemptions claimed is— | | | | | | | |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| The amount of tax to be withheld shall be— | | | | | | | | | |
| \$32.40 | \$27.80 | \$23.20 | \$18.80 | \$14.00 | \$10.40 | \$6.30 | \$3.50 | \$3.00 | \$3.50 |
| 33.30 | 28.70 | 24.10 | 19.60 | 15.40 | 11.20 | 7.10 | 3.60 | 3.00 | 3.60 |
| 34.20 | 29.60 | 25.00 | 20.40 | 16.20 | 12.10 | 7.90 | 3.70 | 3.10 | 3.70 |
| 35.10 | 30.50 | 25.90 | 21.30 | 17.10 | 13.00 | 8.70 | 3.80 | 3.20 | 3.80 |
| 36.00 | 31.40 | 26.80 | 22.20 | 18.00 | 13.90 | 9.60 | 3.90 | 3.30 | 3.90 |
| 37.00 | 32.30 | 27.70 | 23.10 | 18.90 | 14.80 | 10.40 | 4.00 | 3.40 | 4.00 |
| 38.00 | 33.20 | 28.60 | 24.00 | 19.80 | 15.70 | 11.20 | 4.10 | 3.50 | 4.10 |
| 39.00 | 34.10 | 29.50 | 24.90 | 20.70 | 16.60 | 12.00 | 4.20 | 3.60 | 4.20 |
| 40.00 | 35.00 | 30.40 | 25.80 | 21.60 | 17.50 | 12.90 | 4.30 | 3.70 | 4.30 |
| 41.00 | 35.90 | 31.30 | 26.70 | 22.50 | 18.40 | 13.70 | 4.40 | 3.80 | 4.40 |
| 42.00 | 36.80 | 32.20 | 27.60 | 23.40 | 19.30 | 14.60 | 4.50 | 3.90 | 4.50 |
| 43.00 | 37.70 | 33.10 | 28.50 | 24.30 | 20.20 | 15.50 | 4.60 | 4.00 | 4.60 |
| 44.00 | 38.60 | 34.00 | 29.40 | 25.20 | 21.10 | 16.40 | 4.70 | 4.10 | 4.70 |
| 45.00 | 39.50 | 34.90 | 30.30 | 26.10 | 22.00 | 17.30 | 4.80 | 4.20 | 4.80 |
| 46.00 | 40.40 | 35.80 | 31.20 | 27.00 | 22.90 | 18.20 | 4.90 | 4.30 | 4.90 |
| 47.00 | 41.30 | 36.70 | 32.10 | 27.90 | 23.80 | 19.10 | 5.00 | 4.40 | 5.00 |
| 48.00 | 42.20 | 37.60 | 33.00 | 28.80 | 24.70 | 20.00 | 5.10 | 4.50 | 5.10 |
| 49.00 | 43.10 | 38.50 | 33.90 | 29.70 | 25.60 | 20.90 | 5.20 | 4.60 | 5.20 |
| 50.00 | 44.00 | 39.40 | 34.80 | 30.60 | 26.50 | 21.80 | 5.30 | 4.70 | 5.30 |
| 51.00 | 44.90 | 40.30 | 35.70 | 31.50 | 27.40 | 22.70 | 5.40 | 4.80 | 5.40 |
| 52.00 | 45.80 | 41.20 | 36.60 | 32.40 | 28.30 | 23.60 | 5.50 | 4.90 | 5.50 |
| 53.00 | 46.70 | 42.10 | 37.50 | 33.30 | 29.20 | 24.50 | 5.60 | 5.00 | 5.60 |
| 54.00 | 47.60 | 43.00 | 38.40 | 34.20 | 30.10 | 25.40 | 5.70 | 5.10 | 5.70 |
| 55.00 | 48.50 | 43.90 | 39.30 | 35.10 | 31.00 | 26.30 | 5.80 | 5.20 | 5.80 |
| 56.00 | 49.40 | 44.80 | 40.20 | 36.00 | 31.90 | 27.20 | 5.90 | 5.30 | 5.90 |
| 57.00 | 50.30 | 45.70 | 41.10 | 36.90 | 32.80 | 28.10 | 6.00 | 5.40 | 6.00 |
| 58.00 | 51.20 | 46.60 | 42.00 | 37.80 | 33.70 | 29.00 | 6.10 | 5.50 | 6.10 |
| 59.00 | 52.10 | 47.50 | 42.90 | 38.70 | 34.60 | 29.90 | 6.20 | 5.60 | 6.20 |
| 60.00 | 53.00 | 48.40 | 43.80 | 39.60 | 35.50 | 30.80 | 6.30 | 5.70 | 6.30 |
| 61.00 | 53.90 | 49.30 | 44.70 | 40.50 | 36.40 | 31.70 | 6.40 | 5.80 | 6.40 |
| 62.00 | 54.80 | 50.20 | 45.60 | 41.40 | 37.30 | 32.60 | 6.50 | 5.90 | 6.50 |
| 63.00 | 55.70 | 51.10 | 46.50 | 42.30 | 38.20 | 33.50 | 6.60 | 6.00 | 6.60 |
| 64.00 | 56.60 | 52.00 | 47.40 | 43.20 | 39.10 | 34.40 | 6.70 | 6.10 | 6.70 |
| 65.00 | 57.50 | 52.90 | 48.30 | 44.10 | 40.00 | 35.30 | 6.80 | 6.20 | 6.80 |
| 66.00 | 58.40 | 53.80 | 49.20 | 45.00 | 40.90 | 36.20 | 6.90 | 6.30 | 6.90 |
| 67.00 | 59.30 | 54.70 | 50.10 | 45.90 | 41.80 | 37.10 | 7.00 | 6.40 | 7.00 |
| 68.00 | 60.20 | 55.60 | 51.00 | 46.80 | 42.70 | 38.00 | 7.10 | 6.50 | 7.10 |
| 69.00 | 61.10 | 56.50 | 51.90 | 47.70 | 43.60 | 38.90 | 7.20 | 6.60 | 7.20 |
| 70.00 | 62.00 | 57.40 | 52.80 | 48.60 | 44.50 | 39.80 | 7.30 | 6.70 | 7.30 |
| 71.00 | 62.90 | 58.30 | 53.70 | 49.50 | 45.40 | 40.70 | 7.40 | 6.80 | 7.40 |
| 72.00 | 63.80 | 59.20 | 54.60 | 50.40 | 46.30 | 41.60 | 7.50 | 6.90 | 7.50 |
| 73.00 | 64.70 | 60.10 | 55.50 | 51.30 | 47.20 | 42.50 | 7.60 | 7.00 | 7.60 |
| 74.00 | 65.60 | 61.00 | 56.40 | 52.20 | 48.10 | 43.40 | 7.70 | 7.10 | 7.70 |
| 75.00 | 66.50 | 61.90 | 57.30 | 53.10 | 49.00 | 44.30 | 7.80 | 7.20 | 7.80 |
| 76.00 | 67.40 | 62.80 | 58.20 | 54.00 | 49.90 | 45.20 | 7.90 | 7.30 | 7.90 |
| 77.00 | 68.30 | 63.70 | 59.10 | 54.90 | 50.80 | 46.10 | 8.00 | 7.40 | 8.00 |
| 78.00 | 69.20 | 64.60 | 60.00 | 55.80 | 51.70 | 47.00 | 8.10 | 7.50 | 8.10 |
| 79.00 | 70.10 | 65.50 | 60.90 | 56.70 | 52.60 | 47.90 | 8.20 | 7.60 | 8.20 |
| 80.00 | 71.00 | 66.40 | 61.80 | 57.60 | 53.50 | 48.80 | 8.30 | 7.70 | 8.30 |
| 81.00 | 71.90 | 67.30 | 62.70 | 58.50 | 54.40 | 49.70 | 8.40 | 7.80 | 8.40 |
| 82.00 | 72.80 | 68.20 | 63.60 | 59.40 | 55.30 | 50.60 | 8.50 | 7.90 | 8.50 |
| 83.00 | 73.70 | 69.10 | 64.50 | 60.30 | 56.20 | 51.50 | 8.60 | 8.00 | 8.60 |
| 84.00 | 74.60 | 70.00 | 65.40 | 61.20 | 57.10 | 52.40 | 8.70 | 8.10 | 8.70 |
| 85.00 | 75.50 | 70.90 | 66.30 | 62.10 | 58.00 | 53.30 | 8.80 | 8.20 | 8.80 |
| 86.00 | 76.40 | 71.80 | 67.20 | 63.00 | 58.90 | 54.20 | 8.90 | 8.30 | 8.90 |
| 87.00 | 77.30 | 72.70 | 68.10 | 63.90 | 59.80 | 55.10 | 9.00 | 8.40 | 9.00 |
| 88.00 | 78.20 | 73.60 | 69.00 | 64.80 | 60.70 | 56.00 | 9.10 | 8.50 | 9.10 |
| 89.00 | 79.10 | 74.50 | 69.90 | 65.70 | 61.60 | 56.90 | 9.20 | 8.60 | 9.20 |
| 90.00 | 80.00 | 75.40 | 70.80 | 66.60 | 62.50 | 57.80 | 9.30 | 8.70 | 9.30 |
| 91.00 | 80.90 | 76.30 | 71.70 | 67.50 | 63.40 | 58.70 | 9.40 | 8.80 | 9.40 |
| 92.00 | 81.80 | 77.20 | 72.60 | 68.40 | 64.30 | 59.60 | 9.50 | 8.90 | 9.50 |
| 93.00 | 82.70 | 78.10 | 73.50 | 69.30 | 65.20 | 60.50 | 9.60 | 9.00 | 9.60 |
| 94.00 | 83.60 | 79.00 | 74.40 | 70.20 | 66.10 | 61.40 | 9.70 | 9.10 | 9.70 |
| 95.00 | 84.50 | 79.90 | 75.30 | 71.10 | 67.00 | 62.30 | 9.80 | 9.20 | 9.80 |
| 96.00 | 85.40 | 80.80 | 76.20 | 72.00 | 67.90 | 63.20 | 9.90 | 9.30 | 9.90 |
| 97.00 | 86.30 | 81.70 | 77.10 | 72.90 | 68.80 | 64.10 | 10.00 | 9.40 | 10.00 |
| 98.00 | 87.20 | 82.60 | 78.00 | 73.80 | 69.70 | 65.00 | 10.10 | 9.50 | 10.10 |
| 99.00 | 88.10 | 83.50 | 78.90 | 74.70 | 70.60 | 65.90 | 10.20 | 9.60 | 10.20 |
| 100.00 | 89.00 | 84.40 | 79.80 | 75.60 | 71.50 | 66.80 | 10.30 | 9.70 | 10.30 |
| 101.00 | 89.90 | 85.30 | 80.70 | 76.50 | 72.40 | 67.70 | 10.40 | 9.80 | 10.40 |
| 102.00 | 90.80 | 86.20 | 81.60 | 77.40 | 73.30 | 68.60 | 10.50 | 9.90 | 10.50 |
| 103.00 | 91.70 | 87.10 | 82.50 | 78.30 | 74.20 | 69.50 | 10.60 | 10.00 | 10.60 |
| 104.00 | 92.60 | 88.00 | 83.40 | 79.20 | 75.10 | 70.40 | 10.70 | 10.10 | 10.70 |
| 105.00 | 93.50 | 88.90 | 84.30 | 80.10 | 76.00 | 71.30 | 10.80 | 10.20 | 10.80 |
| 106.00 | 94.40 | 89.80 | 85.20 | 81.00 | 76.90 | 72.20 | 10.90 | 10.30 | 10.90 |
| 107.00 | 95.30 | 90.70 | 86.10 | 81.90 | 77.80 | 73.10 | 11.00 | 10.40 | 11.00 |
| 108.00 | 96.20 | 91.60 | 87.00 | 82.80 | 78.70 | 74.00 | 11.10 | 10.50 | 11.10 |
| 109.00 | 97.10 | 92.50 | 87.90 | 83.70 | 79.60 | 74.90 | 11.20 | 10.60 | 11.20 |
| 110.00 | 98.00 | 93.40 | 88.80 | 84.60 | 80.50 | 75.80 | 11.30 | 10.70 | 11.30 |
| 111.00 | 98.90 | 94.30 | 89.70 | 85.50 | 81.40 | 76.70 | 11.40 | 10.80 | 11.40 |
| 112.00 | 99.80 | 95.20 | 90.60 | 86.40 | 82.30 | 77.60 | 11.50 | 10.90 | 11.50 |
| 113.00 | 100.70 | 96.10 | 91.50 | 87.30 | 83.20 | 78.50 | 11.60 | 11.00 | 11.60 |
| 114.00 | 101.60 | 97.00 | 92.40 | 88.20 | 84.10 | 79.40 | 11.70 | 11.10 | 11.70 |
| 115.00 | 102.50 | 97.90 | 93.30 | 89.10 | 85.00 | 80.30 | 11.80 | 11.20 | 11.80 |
| 116.00 | 103.40 | 98.80 | 94.20 | 90.00 | 85.90 | 81.20 | 11.90 | 11.30 | 11.90 |
| 117.00 | 104.30 | 99.70 | 95.10 | 90.90 | 86.80 | 82.10 | 12.00 | 11.40 | 12.00 |
| 118.00 | 105.20 | 100.60 | 96.00 | 91.80 | 87.70 | 83.00 | 12.10 | 11.50 | 12.10 |
| 119.00 | 106.10 | 101.50 | 96.90 | 92.70 | 88.60 | 83.90 | 12.20 | 11.60 | 12.20 |
| 120.00 | 107.00 | 102.40 | 97.80 | 93.60 | 89.50 | 84.80 | 12.30 | 11.70 | 12.30 |
| 121.00 | 107.90 | 103.30 | 98.70 | 94.50 | 90.40 | 85.70 | 12.40 | 11.80 | 12.40 |
| 122.00 | 108.80 | 104.20 | 99.60 | 95.40 | 91.30 | 86.60 | 12.50 | 11.90 | 12.50 |
| 123.00 | 109.70 | 105.10 | 100.50 | 96.30 | 92.20 | 87.50 | 12.60 | 12.00 | 12.60 |
| 124.00 | 110.60 | 106.00 | 101.40 | 97.20 | 93.10 | 88.40 | 12.70 | 12.10 | 12.70 |
| 125.00 | 111.50 | 106.90 | 102.30 | 98.10 | 94.00 | 89.30 | 12.80 | 12.20 | 12.80 |
| 126.00 | 112.40 | 107.80 | 103.20 | 99.00 | 94.90 | 90.20 | 12.90 | 12.30 | 12.90 |
| 127.00 | 113.30 | 108.70 | 104.10 | 99.90 | 95.80 | 91.10 | 13.00 | 12.40 | 13.00 |
| 128.00 | 114.20 | 109.60 | 105.00 | 100.80 | 96.70 | 92.00 | 13.10 | 12.50 | 13.10 |
| 129.00 | 115.10 | 110.50 | 105.90 | 101.70 | 97.60 | 92.90 | 13.20 | 12.60 | 13.20 |
| 130.00 | 116.00 | 111.40 | 106.80 | 102.60 | 98.50 | 93.80 | 13.30 | 12.70 | 13.30 |
| 131.00 | 116.90 | 112.30 | 107.70 | 103.50 | 99.40 | 94.70 | 13.40 | 12.80 | 13.40 |
| 132.00 | 117.80 | 113.20 | 108.60 | 104.40 | 100.30 | 95.60 | 13.50 | 12.90 | 13.50 |
| 133.00 | 118.70 | 114.10 | 109.50 | 105.30 | 101.20 | 96.50 | 13.60 | 13.00 | 13.60 |
| 134.00 | 119.60 | 115.00 | 110.40 | 106.20 | 102.10 | 97.40 | 13.70 | 13.10 | 13.70 |
| 135.00 | 120.50 | 115.90 | 111.30 | 107.10 | 103.00 | 98.30 | 13.80 | 13.20 | 13.80 |
| 136.00 | 121.40 | 116.80 | 112.20 | 108.00 | 103.90 | 99.20 | 13.90 | 13.30 | 13.90 |
| 137.00 | 122.30 | 117.70 | 113.10 | 108.90 | 104.80 | 100.10 | 14.00 | 13.40 | 14.00 |
| 138.00 | 123.20 | 118.60 | 114.00 | 109.80 | 105.70 | 101.00 | 14.10 | 13.50 | 14.10 |
| 139.00 | 124.10 | 119.50 | 114.90 | 110.70 | 106.60 | 101.90 | 14.20 | 13.60 | 14.20 |
| 140.00 | 125.00 | 120.40 | 115.80 | 111.60 | 107.50 | 102.80 | 14.30 | 13.70 | 14.30 |
| 141.00 | 125.90 | 121.30 | 116.70 | 112.50 | 108.40 | 103.70 | 14.40 | 13.80 | 14.40 |
| 142.00 | 126.80 | 122.20 | 117.60 | 113.40 | 109.30 | 104.60 | 14.50 | 13.90 | 14.50 |
| 143.00 | 127.70 | 123.10 | 118.50 | 114.30 | 110.20 | 105.50 | 14.60 | 14.00 | 14.60 |
| 144.00 | 128.60 | 124.00 | 119.40 | 115.20 | 111.10 | 106.40 | 14.70 | 14.10 | 14.70 |
| 145.00 | 129.50 | 124.90 | 120.30 | 116.10 | 112.00 | 107.30 | 14.80 | 14.20 | 14.80 |
| 146.00 | 130.40 | 125.80 | 121.20 | 117.00 | 112.90 | 108.20 | 14.90 | 14.30 | 14.90 |
| | | | | | | | | | |

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

| And the wages divided by the number of days in such period are— | | And the number of withholding exemptions claimed is— | | | | | | | | | | |
|---|---------------|--|------|------|------|------|------|------|------|------|------|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| At least | But less than | The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period | | | | | | | | | | |
| \$0..... | \$1.50..... | (18% of wages) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1.50..... | \$1.75..... | \$0.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1.75..... | \$2.00..... | .35 | .05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$2.00..... | \$2.25..... | .40 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$2.25..... | \$2.50..... | .45 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$2.50..... | \$2.75..... | .50 | .25 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$2.75..... | \$3.00..... | .55 | .30 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$3.00..... | \$3.25..... | .60 | .35 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$3.25..... | \$3.50..... | .65 | .40 | .10 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$3.50..... | \$3.75..... | .70 | .45 | .15 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$3.75..... | \$4.00..... | .75 | .50 | .20 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$4.00..... | \$4.25..... | .80 | .55 | .25 | .05 | .05 | .05 | .05 | .05 | .05 | .05 | .05 |
| \$4.25..... | \$4.50..... | .85 | .60 | .30 | .10 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$4.50..... | \$4.75..... | .90 | .65 | .35 | .10 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$4.75..... | \$5.00..... | .95 | .70 | .40 | .15 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$5.00..... | \$5.25..... | 1.00 | .75 | .45 | .20 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$5.25..... | \$5.50..... | 1.05 | .80 | .50 | .25 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$5.50..... | \$5.75..... | 1.10 | .85 | .60 | .30 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$5.75..... | \$6.00..... | 1.20 | .90 | .65 | .35 | .10 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$6.00..... | \$6.25..... | 1.25 | .95 | .70 | .40 | .15 | .10 | .10 | .10 | .10 | .10 | .10 |
| \$6.25..... | \$6.50..... | 1.30 | 1.00 | .75 | .45 | .20 | .15 | .15 | .15 | .15 | .15 | .15 |
| \$6.50..... | \$6.75..... | 1.35 | 1.05 | .80 | .50 | .25 | .15 | .15 | .15 | .15 | .15 | .15 |
| \$6.75..... | \$7.00..... | 1.40 | 1.10 | .85 | .55 | .30 | .15 | .15 | .15 | .15 | .15 | .15 |
| \$7.00..... | \$7.25..... | 1.45 | 1.15 | .90 | .60 | .35 | .15 | .15 | .15 | .15 | .15 | .15 |
| \$7.25..... | \$7.50..... | 1.50 | 1.20 | .95 | .65 | .40 | .15 | .15 | .15 | .15 | .15 | .15 |
| \$7.50..... | \$7.75..... | 1.55 | 1.25 | 1.00 | .70 | .45 | .15 | .15 | .15 | .15 | .15 | .15 |
| \$7.75..... | \$8.00..... | 1.60 | 1.30 | 1.05 | .75 | .50 | .20 | .15 | .15 | .15 | .15 | .15 |
| \$8.00..... | \$8.25..... | 1.70 | 1.40 | 1.10 | .80 | .55 | .25 | .20 | .20 | .20 | .20 | .20 |
| \$8.25..... | \$8.50..... | 1.75 | 1.45 | 1.15 | .85 | .60 | .30 | .20 | .20 | .20 | .20 | .20 |
| \$8.50..... | \$8.75..... | 1.80 | 1.50 | 1.20 | .90 | .65 | .35 | .20 | .20 | .20 | .20 | .20 |
| \$8.75..... | \$9.00..... | 1.85 | 1.55 | 1.25 | .95 | .70 | .45 | .20 | .20 | .20 | .20 | .20 |
| \$9.00..... | \$9.25..... | 1.90 | 1.60 | 1.30 | 1.05 | .75 | .50 | .20 | .20 | .20 | .20 | .20 |
| \$9.25..... | \$9.50..... | 1.95 | 1.65 | 1.35 | 1.10 | .80 | .55 | .25 | .20 | .20 | .20 | .20 |
| \$9.50..... | \$9.75..... | 2.00 | 1.70 | 1.40 | 1.15 | .85 | .60 | .30 | .20 | .20 | .20 | .20 |
| \$9.75..... | \$10.00..... | 2.05 | 1.75 | 1.45 | 1.20 | .90 | .65 | .35 | .25 | .25 | .25 | .25 |
| \$10.00..... | \$10.25..... | 2.15 | 1.85 | 1.55 | 1.25 | 1.00 | .70 | .45 | .25 | .25 | .25 | .25 |
| \$10.25..... | \$10.50..... | 2.25 | 1.95 | 1.65 | 1.35 | 1.10 | .80 | .55 | .25 | .25 | .25 | .25 |
| \$10.50..... | \$11.00..... | 2.40 | 2.10 | 1.80 | 1.60 | 1.20 | .90 | .65 | .35 | .25 | .25 | .25 |
| \$11.00..... | \$11.50..... | 2.60 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | .75 | .45 | .30 | .30 | .30 |
| \$11.50..... | \$12.00..... | 2.70 | 2.30 | 2.00 | 1.70 | 1.40 | 1.15 | .85 | .60 | .30 | .30 | .30 |
| \$12.00..... | \$12.50..... | 2.60 | 2.40 | 2.10 | 1.80 | 1.50 | 1.25 | .95 | .70 | .40 | .30 | .30 |
| \$12.50..... | \$13.00..... | 2.85 | 2.55 | 2.25 | 1.95 | 1.65 | 1.35 | 1.05 | .80 | .50 | .30 | .30 |
| \$13.00..... | \$13.50..... | 2.95 | 2.65 | 2.35 | 2.05 | 1.75 | 1.45 | 1.15 | .90 | .60 | .35 | .35 |
| \$13.50..... | \$14.00..... | 3.05 | 2.75 | 2.45 | 2.15 | 1.85 | 1.55 | 1.25 | 1.00 | .70 | .45 | .35 |
| \$14.00..... | \$14.50..... | 3.15 | 2.85 | 2.55 | 2.25 | 1.95 | 1.65 | 1.35 | 1.10 | .80 | .55 | .35 |
| \$14.50..... | \$15.00..... | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.75 | 1.45 | 1.20 | .90 | .65 | .40 |
| \$15.00..... | \$15.50..... | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.05 | .75 | .60 |
| \$15.50..... | \$16.00..... | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.15 | .85 | .60 |
| \$16.00..... | \$16.50..... | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.25 | .95 | .70 |
| \$16.50..... | \$17.00..... | 3.75 | 3.45 | 3.15 | 2.85 | 2.55 | 2.20 | 1.90 | 1.60 | 1.35 | 1.05 | .80 |
| \$17.00..... | \$17.50..... | 3.85 | 3.55 | 3.25 | 2.95 | 2.65 | 2.35 | 2.05 | 1.75 | 1.45 | 1.15 | .90 |
| \$17.50..... | \$18.00..... | 3.95 | 3.65 | 3.35 | 3.05 | 2.75 | 2.45 | 2.15 | 1.85 | 1.55 | 1.25 | 1.00 |
| \$18.00..... | \$18.50..... | 4.05 | 3.75 | 3.45 | 3.15 | 2.85 | 2.55 | 2.25 | 1.95 | 1.65 | 1.35 | 1.10 |
| \$18.50..... | \$19.00..... | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.65 | 2.35 | 2.05 | 1.75 | 1.50 | 1.20 |
| \$19.00..... | \$19.50..... | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 |
| \$19.50..... | \$20.00..... | 4.45 | 4.15 | 3.85 | 3.55 | 3.25 | 2.95 | 2.65 | 2.35 | 2.05 | 1.75 | 1.45 |
| \$20.00..... | \$20.50..... | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 1.95 | 1.65 |
| \$20.50..... | \$21.00..... | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 |
| \$21.00..... | \$21.50..... | 5.15 | 4.85 | 4.55 | 4.25 | 3.95 | 3.65 | 3.35 | 3.05 | 2.75 | 2.40 | 2.10 |
| \$21.50..... | \$22.00..... | 5.35 | 5.05 | 4.75 | 4.45 | 4.15 | 3.85 | 3.55 | 3.25 | 2.95 | 2.65 | 2.35 |
| \$22.00..... | \$22.50..... | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.85 | 2.55 |
| \$22.50..... | \$23.00..... | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 |
| \$23.00..... | \$23.50..... | 6.05 | 5.75 | 5.45 | 5.15 | 4.85 | 4.55 | 4.25 | 3.95 | 3.65 | 3.30 | 3.00 |
| \$23.50..... | \$24.00..... | 6.25 | 5.95 | 5.65 | 5.35 | 5.05 | 4.75 | 4.45 | 4.15 | 3.85 | 3.55 | 3.25 |
| \$24.00..... | \$24.50..... | 6.50 | 6.20 | 5.90 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.75 | 3.45 |
| \$30.00 and over..... | | 22.5 percent of the excess over \$30 plus | | | | | | | | | | |
| | | 6.60 | 6.20 | 6.00 | 5.70 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 |

| | | |
|---|----------------|--|
| Step 4: | | |
| Total wage payment..... | \$82 | |
| Amount determined in step 2..... | \$33 | |
| Amount shown in last column of table for weekly payroll period..... | 44 | |
| Total..... | 77 | |
| Balance subject to 19.8 percent rate..... | 5 | |
| | $\times 0.198$ | |
| Portion of tax to be withheld..... | .99 | |

| | |
|-------------------------------|-------|
| Step 5: | |
| Total tax to be withheld..... | 10.83 |

In the case of any employee who has no withholding exemption certificate in effect, or an employee who has claimed no exemption, the amount of one withholding exemption is to be used for the purpose of step 1, but no withholding exemptions are allowed for purposes of steps 2, 3, and 4.

Where the withholding is computed under the rules applicable to a miscellaneous payroll period, the wages and the amounts shown in the percentage method withholding table must be placed on a comparable basis. This may be accomplished by either of the following methods:

(a) Adjust the percentage method withholding table to accord with the number of days in the period by multiplying the amounts shown in the table as applicable per day of a miscellaneous payroll period by the number of days in such period. Using the table so adjusted compute the tax on the total wages paid for the period by the method outlined in the above example.

(b) Reduce the wages paid for the period to a daily basis by dividing the total wages by the number of days in the period. Compute the tax on the daily basis using the steps indicated in the above example and multiply the amount so computed by the number of days in the period.

§ 405.202 Application of withholding exemptions—(a) In general. Under the percentage method, regardless of the number of withholding exemptions claimed, the portion of the tax at the 2.7 percent rate is computed on the amount by which the wages paid exceed the amount of one withholding exemption. In the computation of the portions of the tax at the 18 percent rate and the 19.8 percent rate, the amount allowed as the withholding exemption depends upon the number of withholding exemptions claimed. The amount of the withholding exemption is determined in accordance with the percentage method withholding table contained in section 1622 (b) (1).

If the employee has an established payroll period, the amount of the withholding exemption is determined by reference to the line applicable to such payroll period in the percentage method withholding table and without regard to the time the employee is actually engaged in the performance of service during such payroll period.

Example (1). Employee A has a semi-monthly payroll period. The number of

withholding exemptions claimed by A is two. A's wages are determined at the rate of \$1.20 per hour. During a particular payroll period he works only 40 hours and earns \$48. In computing the amount of the tax at the 2.7 percent rate, the amount of one withholding exemption, or \$23, is allowable. In computing the amount of the tax at the 18 percent rate the amount of two withholding exemptions, or \$46, is allowable. The 19.8 percent rate is not applicable in this instance, since the amount of the wages paid for the payroll period is less than the maximum amount shown in the last column of the percentage method withholding table.

Example (2). Employee B has a weekly payroll period. The number of withholding exemptions claimed by B is zero. B's wages are determined at the rate of \$10 per day. During a particular week B worked only two days and resigned. The amount of the tax at the 2.7 percent rate is computed on the excess of \$20 over \$11, the latter amount being the amount of one withholding exemption for a weekly payroll period. The amount of the tax at the 18 percent rate is computed on the entire amount of \$20, which amount is less than the maximum amount subject to the 18 percent rate as shown in the percentage method withholding table. The 19.8 percent rate is not applicable in this instance, since the amount received is less than the amount shown in the last column of the percentage method withholding table.

(b) *Period not a payroll period.* If wages are paid for a period which is not a payroll period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

Example. An individual is hired by a contractor to perform services in connection with a building project. The number of withholding exemptions claimed by such individual is two. Wages were fixed at the rate of \$9 per day, to be paid upon completion of the project. The project was completed in 12 consecutive days, at the end of which period the individual is paid wages of \$90 for 10 days' services performed during the period. For the purpose of computing the tax at the 2.7 percent rate, the amount of the withholding exemption allowable for the 12-day period is \$18 ($12 \times \1.50). The amount of the withholding exemption allowable for the 12-day period, in computing the tax at the 18 percent rate, is \$36 ($12 \times (2 \times \$1.50)$). The 19.8 percent rate is not applicable, since the wages paid for the period of 12 days are less than the maximum amount subject to the 18 percent rate for such period.

(c) *Wages paid without regard to any period.* In the case of wages paid without regard to any particular period, as, for instance, commissions paid to a salesman upon completion of a sale, the withholding exemption is measured by the number of days elapsed (including Sundays and holidays) since the date of the last payment of wages to such employee by such employer during the calendar year, or the date on which employment with such employer began during the calendar year, or January 1 of such calendar year, whichever is the latest.

Example. On April 2, 1945, A was employed by the X Real Estate Co. to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. The number of withholding exemptions claimed by A is one. On May 21, 1945, A received a commission of \$300. Again, on June 16, 1945,

A received a commission of \$450. The amount of the withholding exemption in respect of the commission paid on May 21 for the purpose of computing the tax at the 2.7 percent rate and the 18 percent rate is \$76 ($0.150 \times \9). The amount of the wages is insufficient for the 19.8 percent rate to be applicable in this instance. In respect of the commission paid on June 16, the amount of the withholding exemption for the purpose of computing the tax at the 2.7 percent rate is \$39 ($0.150 \times \29); for the purpose of computing the tax at the 18 percent rate, the maximum amount subject to tax at such rate, \$153 ($0.9 \times \26), is the amount to be used; and the amount of the wages subject to withholding at the 19.8 percent rate is the excess of the wages (\$450) over \$195 (\$39 plus \$153).

(d) *Period or elapsed time less than one week.* It is the general rule that if wages are paid for a payroll period or other period of less than one week, the withholding exemption allowable shall be the exemption allowable for a daily payroll period, or a miscellaneous payroll period containing the same number of days (including Sundays and holidays) as the payroll period or other period for which such wages are paid. The same rule is applicable in the case of wages paid without regard to a payroll period or other period, where the elapsed time as determined in accordance with the rule prescribed in § 405.202 (c) is less than one week.

Example (1). An employee having a daily payroll period is paid wages of \$12 per day. The number of withholding exemptions claimed by such employee is one. The amount of the withholding exemption allowable against the daily wage payment for the purpose of computing the tax at the 2.7 percent rate is \$1.50. The amount of each such daily wage payment subject to the tax at the 18 percent rate is \$6. The amount of the wages subject to withholding at the 19.8 percent rate is the excess of the wages (\$12) over \$7.50 (\$1.50 plus \$6).

Example (2). An employee works for a particular employer for four days for which he is paid \$36. The number of withholding exemptions claimed by the employee is two. The amount of the withholding exemption allowable for the purpose of computing the tax at the 2.7 percent rate is \$6 ($4 \times \1.50). The amount of the withholding exemption allowable for the purpose of computing the tax at the 18 percent rate is \$12 ($4 \times \3). The amount of the wages is insufficient for the 19.8 percent rate to be applicable.

Under certain conditions, however, if the payroll period, other period, or elapsed time where wages are paid without regard to any period, is less than one week, the employer may, at his election, deduct and withhold the tax computed as if the aggregate of the wages paid to the employee during the calendar week were paid for a weekly payroll period. Such election by the employer is limited to the case of an employee who works for wages only for such employer during the calendar week. Any employer electing to compute the tax upon the excess of the wages paid during the calendar week over the weekly exemption must secure a statement in writing from the employee, stating that he works for wages only for such employer, and that if he should thereafter secure additional employment for wages, he will within 10 days after the beginning of such additional employment, notify such employer of that fact. Such statement shall be

signed by the employee and shall contain or be verified by a written declaration that it is made under the penalties of perjury. No form of statement is specified, but any form used must include the contents specified above. An employer electing to compute the tax in accordance with the provisions of this paragraph should withhold from each wage payment an amount sufficient to insure withholding of the correct amount of tax.

If such employee secures additional employment for wages, such employer may not thereafter use the weekly exemption in computing the amount of tax to be withheld from the wages of such employee. In such event the daily or miscellaneous exemption will take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after 30 days from the date on which such employee notifies such employer that he has secured additional employment for wages.

To illustrate the use of the weekly exemption in such a case: Assume the facts stated in example (2) above, except that the employer elects to use the weekly withholding exemption after securing the proper statement from the employee. In such case, the amount of the withholding exemption allowable for the purpose of computing the tax at the 2.7 percent rate is \$11, the amount of one withholding exemption for a weekly payroll period. The amount of the withholding exemption allowable for the purpose of computing the tax at the 18 percent rate is \$22 ($2 \times \11). The amount of the wages is insufficient for the 19.8 percent rate to apply.

As used in this paragraph the term "calendar week" means a period of seven consecutive days beginning with Sunday and ending with Saturday.

(e) *Rounding off of wage payment.* In determining the amount of tax to be deducted and withheld under the percentage method, the last digit of the wage amount may, at the election of the employer, be reduced to zero, or the wage amount may be computed to the nearest dollar. Thus, if the weekly wage is \$45.37, the employer may, in determining the amount of tax to be deducted and withheld, eliminate the last digit and determine the tax on the basis of a wage payment of \$45.30 or he may determine the tax on the basis of a wage payment of \$45.

§ 405.203 Wage bracket withholding—

(a) *In general.* The employer may elect to use the wage bracket method provided in section 1622 (c) instead of the percentage method with respect to any employee. The tax computed under the wage bracket method shall be in lieu of the tax required to be deducted and withheld under section 1622 (a). The employer may elect to use the wage bracket method in the case of one group of employees and the percentage method in the case of another group of employees.

(b) *Daily or miscellaneous period.* The table applicable to a daily or miscellaneous payroll period shows the tax on

the amount of wages for one day. Where the withholding is computed under the rules applicable to a miscellaneous payroll period, the wages and the amounts shown in the table must be placed on a comparable basis. This may be accomplished by either of the following methods:

(1) Adjust the amounts shown in the table to accord with the number of days in the period by multiplying such amounts by the number of days in such period. The amount of the tax required to be withheld is determined by applying the table as adjusted to the total wages paid for the period.

(2) Reduce the wages paid for the period to a daily basis by dividing the total wages by the number of days in the period. Apply the table to the wages so determined and multiply the result by the number of days in the period.

(c) *Period not a payroll period.* If wages are paid for a period which is not a payroll period, the amount to be deducted and withheld under the wage bracket method shall be the amount applicable in the case of a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

Example. An individual is hired by a contractor to perform services in connection with a construction project. The number of withholding exemptions claimed by the individual is two. Wages were fixed at the rate of \$9 per day, to be paid upon completion of the project. The project was completed in 12 days, at the end of which period the individual was paid \$90, representing wages for 10 days' services performed during the period. Under the wage bracket method the amount to be deducted and withheld from such wages is determined by dividing the amount of the wages (\$90) by the number of days in the period (12), the result being \$7.50. The amount of tax required to be withheld is determined under the table applicable to a miscellaneous payroll period. Under this table it will be found that the tax required to be withheld is \$1 multiplied by the number of days in such period, or \$12 for the 12-day period.

(d) *Wages paid without regard to any period.* If wages are paid without regard to any period, as, for instance, commissions paid to a salesman upon consummation of a sale, the amount of tax to be deducted and withheld shall be determined in the same manner as in the case of a miscellaneous payroll period containing a number of days equal to the number of days (including Sundays and holidays) which have elapsed since the date of the last payment of wages by such employer during the calendar year, or the date of commencement of employment with such employer during such year, or January 1 of such year, whichever is the latest.

Example. On April 2, 1945, A is hired by the X Real Estate Co. to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. The number of withholding exemptions claimed by A is one. On May 21, 1945, A received a commission of \$300. Again, on June 16, 1945, A received a commission of \$400. Under the wage bracket method, the amount of tax

to be deducted and withheld in respect of the commission paid on May 21 is \$47.50, which amount is obtained by multiplying \$0.95 (tax under wage bracket table for a daily or miscellaneous payroll period where wages are at least \$6 but less than \$6.25 a day) by 50 (number of days elapsed); and the amount of tax to be withheld with respect to the commission paid on June 16 is \$78, which amount is obtained by multiplying \$3 (tax under wage bracket table for a daily or miscellaneous payroll period where wages are at least \$15 but less than \$15.50 a day) by 26 (number of days elapsed).

(e) *Period or elapsed time less than one week.* It is the general rule that if wages are paid for a payroll period or other period of less than one week, the tax to be deducted and withheld under the wage bracket method shall be the amount computed for a daily payroll period, or for a miscellaneous payroll period containing the same number of days (including Sundays and holidays) as the payroll period, or other period, for which such wages are paid. In the case of wages paid without regard to any period, if the elapsed time computed as provided in paragraph (d) is less than one week, the same rule is applicable.

Example (1). An employee having a daily payroll period is paid wages of \$7 per day. The number of withholding exemptions claimed by the employee is one. Under the table applicable to a daily payroll period, the amount of tax to be deducted and withheld from each such payment of wages is \$1.15.

Example (2). An individual is hired for four days, for which he is paid wages of \$36. The number of withholding exemptions claimed by him is two. The amount of tax to be deducted and withheld under the wage bracket method is \$5.20 ($4 \times \1.30).

If the payroll period, other period, or elapsed time where wages are paid without regard to any period, is less than one week, the employer may, under certain conditions, elect to deduct and withhold the tax determined by the application of the wage table for a weekly payroll period to the aggregate of the wages paid to the employee during the calendar week. The election to use the weekly wage table in such cases is subject to the limitations and conditions prescribed in § 405.202 (d) with respect to employers using the percentage method in similar cases.

(f) *Rounding off of wage payment.* In determining the amount to be deducted and withheld under the wage bracket method the wage amount may, at the election of the employer, be computed to the nearest dollar, *Provided*, Such amount is in excess of the highest wage bracket of the applicable table. Thus, if the payroll period with respect to an employee is weekly and the wage payment of a particular employee is \$255.25 the employer may compute the 22.5 percent of the excess over \$200 as if the excess were \$55 instead of \$55.25.

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (A), CURRENT TAX PAYMENT ACT OF 1943.]

(g) *Included and excluded wages.* If the remuneration paid by an employer to an employee for services performed during one-half or more of any payroll period of not more than thirty-one consecutive days con-

stitutes wages, all the remuneration paid by such employer to such employee for such period shall be deemed to be wages; but if the remuneration paid by an employer to an employee for services performed during more than one-half of any such payroll period does not constitute wages, then none of the remuneration paid by such employer to such employee for such period shall be deemed to be wages.

§ 405.204 *Included and excluded wages.* If a portion of the remuneration paid by an employer to his employee for services performed during a payroll period constitutes wages, and the remainder does not constitute wages, all the remuneration paid the employee for services performed during such period shall for purposes of withholding be treated alike, that is, either all included as wages or all excluded. The time during which the employee performs services, the remuneration for which under section 1621 (a) constitutes wages, and the time during which he performs services, the remuneration for which under such section does not constitute wages, determine whether all the remuneration for services performed during the payroll period shall be deemed to be included or excluded.

If one-half or more of the employee's time in the employ of a particular person in a payroll period is spent in performing services the remuneration for which constitutes wages, then all the remuneration paid the employee for services performed in that payroll period shall be deemed to be wages.

If less than one-half of the employee's time in the employ of a particular person in a payroll period is spent in performing services the remuneration for which constitutes wages, then none of the remuneration paid the employee for services performed in that payroll period shall be deemed to be wages.

Example (1). Employee A is employed by B who operates a farm and a store. The remuneration paid A for services on the farm is excepted as remuneration for agricultural labor, and the remuneration for services performed in the store constitutes wages. Employee A is paid on a monthly basis. During a particular month, A works 120 hours on the farm and 80 hours in the store. None of the remuneration paid A for services performed during the month is deemed to be wages, since the remuneration paid for less than one-half of the services performed during the month constitutes wages.

During another month A works 75 hours on the farm and 120 hours in the store. All of the remuneration paid A for services performed during the month is deemed to be wages since the remuneration paid for one-half or more of the services performed during the month constitutes wages.

Example (2). Employee C is employed as a maid by D, a physician, whose home and office are located in the same building. The remuneration paid C for services in the home is excepted as remuneration for domestic service, and the remuneration paid for her services in the office constitute wages. C is paid on a weekly basis. During a particular week C works 20 hours in the home and 20 hours in the office. All of the remuneration paid C for services performed during that week is deemed to be wages, since the remuneration paid for one-half or more of the services performed during the week constitutes wages.

During another week C works 22 hours in the home and 15 hours in the office. None of the remuneration paid C for services performed during that week is deemed to be wages, since the remuneration paid for less than one-half of the services performed during the week constitutes wages.

The rules set forth in this section do not apply (1) with respect to any remuneration paid for services performed by an employee for his employer if the periods for which remuneration is paid by the employer vary to the extent that there is no period which constitutes a payroll period within the meaning of section 1621 (b), or (2) with respect to any remuneration paid for services performed by an employee for his employer if the payroll period for which remuneration is paid exceeds 31 consecutive days. In any such case withholding is required with respect to that portion of such remuneration which constitutes wages.

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943, AND AMENDED BY SEC. 22, INDIVIDUAL INCOME TAX ACT OF 1944.]

(h) *Withholding exemptions.*—(1) *In general.* An employee receiving wages shall on any day be entitled to the following withholding exemptions:

(A) An exemption for himself.

(B) If the employee is married, an exemption with respect to his spouse, unless his spouse has in effect a withholding exemption certificate claiming a withholding exemption under subparagraph (A).

(C) An exemption for each individual with respect to whom, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable a curtax exemption under section 25 (b) (3) for the taxable year under chapter 1 in respect of which amounts deducted and withheld under this subchapter in the calendar year in which such day falls are allowed as a credit.

(2) *Exemption certificates.*—(A) *On commencement of employment.* On or before the date of the commencement of employment with an employer, the employee shall furnish the employer with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled.

(B) *Change of status, etc.* If, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is less than the number of withholding exemptions claimed by the employee on the withholding exemption certificate then in effect with respect to him, the employee shall within ten days thereafter furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall in no event exceed the number to which he is entitled on such day. If, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is greater than the number of withholding exemptions claimed, the employee may furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall in no event exceed the number to which he is entitled on such day.

(C) *Change of status, etc., which affects next calendar year.* If on any day during the calendar year the number of withholding exemptions to which the employee will be or may reasonably be expected to be, entitled at the beginning of his next taxable

year under Chapter 1 is different from the number to which the employee is entitled on such day, the employee shall, in such cases and at such times as the Commissioner, with the approval of the Secretary, may by regulations prescribe, furnish the employer with a withholding exemption certificate relating to the number of withholding exemptions which he claims with respect to such next taxable year, which shall in no event exceed the number to which he will be, or may reasonably be expected to be, so entitled.

(3) *When certificate takes effect.*—(A) *First certificate furnished.* A withholding exemption certificate furnished the employer in cases in which no previous such certificate is in effect shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is so furnished.

(B) *Furnished to take place of existing certificate.* A withholding exemption certificate furnished the employer in cases in which a previous such certificate is in effect shall take effect with respect to the first status determination date which occurs at least thirty days from the date on which such certificate is so furnished, except that at the election of the employer such certificate may be made effective with respect to any payment of wages made on or after the date on which such certificate is so furnished; but a certificate furnished pursuant to paragraph (2) (C) shall not take effect, and may not be made effective, with respect to any payment of wages made in the calendar year in which the certificate is furnished. For the purposes of this subparagraph the term "status determination date" means January 1 and July 1 of each year.

(4) *Period during which certificate remains in effect.* A withholding exemption certificate which takes effect under this subsection shall continue in effect with respect to the employer until another such certificate takes effect under this subsection.

(5) *Contents of certificate.* Withholding exemption certificates shall be in such form and contain such information as the Commissioner may, with the approval of the Secretary, by regulations prescribe.

[SEC. 1626. PENALTIES—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(d) *Penalties in respect of withholding certificates.* Any individual required to supply information to his employer under section 1622 (h) who willfully supplies false or fraudulent information, or who willfully fails to supply information thereunder which would require an increase in the tax to be withheld under section 1622, shall, in lieu of any penalty otherwise provided, upon conviction thereof, be fined not more than \$500, or imprisoned for not more than one year, or both.

Section 25 (b) of the Internal Revenue Code [as Amended by Sec. 10 (b), Individual Income Tax Act of 1944].

Credits for curtax only.—(1) *Credits.* There shall be allowed for the purpose of the curtax, but not for the normal tax, the following credits against net income:

(C) A curtax exemption of \$500 for each dependent whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than \$500, except that if such dependent is married the exemption in respect of such dependent shall not be allowed if such dependent has made a joint return with the other spouse under section 51 for a taxable year beginning in such calendar year.

(3) *Definition of dependent.* As used in this chapter the term "dependent" means

any of the following persons over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

- (A) A son or daughter of the taxpayer, or a descendant of either,
- (B) A stepson or stepdaughter of the taxpayer,
- (C) A brother, sister, stepbrother, or step-sister of the taxpayer,
- (D) The father or mother of the taxpayer, or an ancestor of either,
- (E) A stepfather or stepmother of the taxpayer,
- (F) A son or daughter of a brother or sister of the taxpayer,
- (G) A brother or sister of the father or mother of the taxpayer,
- (H) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer.

As used in this paragraph, the terms "brother" and "sister" include a brother or sister by the half-blood. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States. A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

§ 405.205 Rights to claim withholding exemptions. An employee receiving wages shall on any day be entitled to withholding exemptions as provided in section 1622 (h) (1). In order to receive the benefit of such exemptions, the employee must file with his employer a withholding exemption certificate as provided in section 1622 (h) (2). See § 405.206.

The number of exemptions to which an employee is entitled on any day depends upon his status as single or married, upon the number of his dependents, and if married, upon the number of exemptions claimed by his spouse.

A single person is entitled to one withholding exemption for himself.

A married person is entitled to one withholding exemption for himself and one for his spouse, unless his spouse is employed and claims the withholding exemption for herself. Thus, a married couple is entitled to one withholding exemption for each spouse and they each may claim one exemption, but if one spouse does not claim his exemption the other spouse may claim both.

For the purpose of determining the number of withholding exemptions to which an employee is entitled for himself or his spouse on any day, the employee's status as a single person or a married person and, if married, whether a withholding exemption is claimed by his spouse, shall be determined as of such day. For example, a married employee having no dependents has in effect a withholding exemption certificate claiming one exemption for himself and one for his wife. On February 5, 1945, his wife dies. On February 6, 1945, the employee has the status of a single person and hence is entitled to a withholding exemption for himself only. Accordingly, he is required to file a new

withholding exemption certificate within 10 days from the date of death of his wife claiming not more than one withholding exemption.

Subject to the limitations stated below, an employee shall also be entitled on any day to a withholding exemption for each individual who may be reasonably expected to be his dependent for the taxable year beginning in the calendar year in which such day falls. For the purposes of the withholding exemption for an individual who may be reasonably expected to be a dependent, the following rules shall apply:

(a) The determination that an individual may or may not be reasonably expected to be a dependent shall be made on the basis of facts existing at the beginning of the day for which a withholding exemption for such individual is to be claimed. The individual in respect of whom an exemption is claimed must be in existence and bear the required relationship to the employee on the day in question.

(b) The determination that an individual may or may not be reasonably expected to be a dependent shall be made for the taxable year of the employee under Chapter 1 of the Internal Revenue Code in respect of which amounts deducted and withheld under Subchapter D of Chapter 9 of such Code in the calendar year in which the day in question falls are allowed as a credit. In general, amounts deducted and withheld under Subchapter D of Chapter 9 during any calendar year are allowed as a credit against the tax imposed by Chapter 1 for the taxable year which begins in, or with, such calendar year. For example, in order for an employee to be able to claim for the calendar year 1945 a withholding exemption with respect to a particular individual (other than the employee's spouse) there must be a reasonable expectation that the employee will be allowed a surtax exemption with respect to such individual under section 25 (b) for his income tax taxable year 1945.

(c) For the employee to be entitled on any day of the calendar year to a withholding exemption for an individual as a dependent, such individual must on such day be reasonably expected to receive less than \$500 of gross income for such calendar year, receive over half of his support from the employee during such calendar year, and be related to the employee in one of the relationships specified in section 25 (b) (3).

If an employee undertakes the support of an individual before July 1 of any calendar year and intends to support such individual for the rest of such year, it will be considered reasonable for such employee to claim for the purposes of the withholding exemption that he expects to furnish more than half the support of such individual for such calendar year.

An employee is not entitled to claim a withholding exemption for an individual otherwise reasonably expected to be a dependent of the employee if such individual is a citizen of a foreign country, unless such individual is at any time during the calendar year a resident of the United States, Canada, or Mexico.

§ 405.206 Withholding exemption certificates. Except as hereinafter provided, every employee receiving wages shall furnish his employer a signed withholding exemption certificate, on Form W-4 (Rev. 1944), relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled. The employer is required to request a withholding exemption certificate from each employee, but if the employee fails to furnish such certificate, such employee shall be considered as claiming no withholding exemptions. Forms of certificate (Form W-4 (Rev. 1944)) will be supplied employers upon request to the collector for the district. In lieu of the prescribed form of certificate, employers may prepare and use a form which includes contents identical with the prescribed form. The certificates must be retained by the employer as a supporting record of the withholding exemption allowed.

Except as hereinafter provided, a withholding exemption certificate shall be furnished the employer by the employee on or before the date of the commencement of employment with the employer?

Section 1622 (h) (2) (B) provides for the filing of new withholding exemption certificates when any change occurs which affects the number of withholding exemptions to which an employee is entitled. If, on any day during the calendar year, such number is more than the number of withholding exemptions claimed by the employee on the withholding exemption certificate then in effect, the employee may furnish the employer with a new withholding exemption certificate on which the employee must in no event claim more than the number of withholding exemptions to which he is entitled on such day.

If, however, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is less than the number of withholding exemptions claimed by the employee on the withholding exemption certificate then in effect, the employee must within 10 days after the change occurs furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which must in no event exceed the number to which he is entitled on such day. The number of withholding exemptions claimed on a withholding exemption certificate previously filed may exceed the number to which the employee is entitled because of the following:

(a) The employee's wife (or husband) for whom the employee has been claiming a withholding exemption dies, is divorced, or claims her (or his) own withholding exemption on a separate certificate.

(b) The support of an individual for whom the employee has been claiming a withholding exemption is taken over by someone else, so that it can no longer be reasonably expected that the employee will furnish over half of the support of such individual for the particular calendar year.

(c) The employee finds that an individual claimed as a dependent on a withholding exemption certificate will receive \$500 or more of gross income of his or her own during the current calendar year.

Before December 1 of each year, every employer should request his employees to file amended withholding exemption certificates for the ensuing year, in the event of change in their exemption status since the filing of their latest certificates.

If on any day during the calendar year the number of withholding exemptions to which the employee will be, or may be reasonably expected to be, entitled at the beginning of his next taxable year under Chapter 1 of the Internal Revenue Code is different from the number to which the employee is entitled on such day, the following rules shall be applicable:

(a) If such number is greater than the number of withholding exemptions claimed in a withholding exemption certificate in effect on such day, the employee may, on or before December 1 of the year in which such change occurs, unless such change occurs in December, furnish his employer with a new withholding exemption certificate reflecting the increase in the number of withholding exemptions. If the change occurs in December, the certificate may be furnished on or after the date on which the change occurs.

(b) If such number is less than the number of withholding exemptions claimed in a withholding exemption certificate in effect on such day, the employee must, on or before December 1 of the year in which the change occurs, unless such change occurs in December, furnish his employer with a new withholding exemption certificate reflecting the decrease in the number of withholding exemptions. If the change occurs in December, the new certificate must be furnished within 10 days of the date on which the change occurs.

Thus, for example, a decrease in the number of withholding exemptions to which an employee is entitled at the beginning of the next taxable year under Chapter 1 of the Internal Revenue Code results when a dependent of the employee dies; when the employee ceases late in the year to support an individual so that it is not reasonable to expect that more than half of the individual's support will be received from the employee during the ensuing year; when a dependent of the employee begins to receive income late in the year so that it is reasonable to expect that the dependent will have a gross income of \$500 or more for the ensuing year.

No withholding exemption certificate is required to be furnished to his employer by an individual under 16 years of age performing services in the delivery or distribution of newspapers or shopping news unless such individual is paid wages by such employer in an amount in excess of the amount of one withholding exemption applicable in respect of such wages.

Section 1626 (d) provides criminal penalties applicable with respect to individuals who are required under section

1622 (h) to furnish to their employers information relating to the number of withholding exemptions claimed. The penalties are imposed upon any such individual (1) who willfully supplies false or fraudulent information, or (2) who willfully fails to supply information which would increase the tax required to be withheld at the source on his wages. The penalty in each instance is a fine of not more than \$500 or imprisonment for not more than one year, or both. Such penalties are in lieu of any penalties otherwise provided by law for failure to furnish the information required by section 1622 (h) or for the furnishing of false or fraudulent information under such section.

§ 405.207 *When withholding exemption certificates effective.* A withholding exemption certificate furnished the employer in cases in which no previous withholding exemption certificate is in effect with respect to such employer, shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is so furnished.

A withholding exemption certificate furnished the employer in cases in which a previous withholding exemption certificate is in effect with respect to such employer shall, except as hereinafter provided, take effect with respect to the first payment of wages made on or after the first status determination date which occurs at least 30 days from the date on which such certificate is so furnished. However, at the election of the employer, except as hereinafter provided, such certificate may be made effective with respect to any payment of wages made on or after the date on which such certificate is so furnished.

A withholding exemption certificate furnished the employer pursuant to section 1622 (h) (2) (C), that is, where the change affects only the next year, shall not take effect, and may not be made effective, with respect to the calendar year in which the certificate is furnished.

For the purposes of this section the term "status determination date" means January 1 and July 1 of each year.

A withholding exemption certificate which takes effect under section 1622 (h) shall continue in effect with respect to the employee until another withholding exemption certificate takes effect under such section.

Section 22 (e) of the Individual Income Tax Act of 1944

New withholding exemption certificates to be furnished—(1) *Old certificates made ineffective.* Certificates furnished (whether before or after the enactment of this Act) under section 1622 (h) of the Internal Revenue Code, without regard to its amendment by this Act, shall have no effect with respect to withholding to which such section, as amended by this Act, is applicable.

(2) *Requirement of furnishing new certificate.* On or before December 1, 1944, and on or before the date of commencement of employment if such date occurs after December 1, 1944, and prior to January 1, 1945, each employee receiving wages shall furnish his employer with the withholding exemption certificate, required by section 1622 (h)

of the Internal Revenue Code (as amended by this Act) in the case of commencement of employment on or after January 1, 1945, and for such purposes the number of withholding exemptions which he is entitled to claim shall be the number which he would be entitled to claim if the day on which such certificate is so furnished were January 1, 1945.

(3) *When new certificates take effect.* A certificate furnished under paragraph (2) of this subsection shall take effect with respect to the first payment of wages with respect to which section 1622 of the Internal Revenue Code, as amended by this Act, is applicable. A certificate furnished under section 1622 (h) of the Internal Revenue Code, as amended by this Act, after December 1, 1944, and prior to January 1, 1945, and not furnished on or before the date of commencement of employment, shall take effect as provided in section 1622 (h) (3) (B) of such Code, as so amended, except that it may not be made effective with respect to any payment of wages to which section 1622 of such Code, as so amended, is not applicable. A certificate furnished under section 1622 (h) of such Code, as so amended, to an employer on or after January 1, 1945, and not furnished on or before the date of commencement of employment with such employer, shall take effect as provided in section 1622 (h) (3) (B) of such Code, as so amended, if such certificate is the first certificate so furnished and if on December 31, 1944, a certificate was in effect with respect to such employer under section 1622 (h) of such Code, without regard to such amendments.

§ 405.208 *New certificates to be furnished on or before December 1, 1944.* Each employer is required to ask each employee to furnish a new withholding exemption certificate on Form W-4 (Rev. 1944) on or before December 1, 1944. Every employee receiving wages shall furnish his employer the withholding exemption certificate so requested. However, the employer shall give effect to the new certificate only with respect to wages paid on or after January 1, 1945. Certificates on the old form (Form W-4) are to continue in effect until but not later than midnight December 31, 1944. In the case of an employee who begins employment with an employer during December 1944, and to whom wages are to be paid during such month, the employer must ask such employee for a certificate on the old form (Form W-4) and another certificate on the new form (Form W-4 (Rev. 1944)).

An employee filing a certificate on Form W-4 (Rev. 1944) in 1944 for use in 1945 may not claim on such certificate more than the number of withholding exemptions which he would be entitled to claim if the day on which certificate is furnished were January 1, 1945. The employer is not required to determine whether the employee has claimed the correct number of exemptions. However, if there is reason to believe that the employee has claimed an excessive number of exemptions, the collector should be so advised.

A complete listing of the classes of relatives of the employee eligible to be counted for withholding exemptions is shown on Form W-4 (Rev. 1944).

If the new withholding exemption certificate on Form W-4 (Rev. 1944) is filed with the employer on or before December 1, 1944, or, in the case of new employ-

ment, in December 1944 after December 1, 1944, on or before the date of commencement of employment, such certificate shall be given effect with the first payment of wages made on or after January 1, 1945. However, if the new certificate is not furnished on or before December 1, 1944, or on or before the date in December 1944 of commencement of employment with the employer but is furnished before January 1, 1945, it shall take effect with the first payment of wages made on or after the first status determination date (January 1 or July 1) which occurs at least 30 days from the date on which it is furnished, except that at the election of the employer it may be made effective beginning with any payment of wages made on or after January 1, 1945. Where a new certificate on Form W-4 (Rev. 1944) is not filed until on or after January 1, 1945, and is not filed on or before the date of commencement of employment with the employer, and a withholding exemption certificate was in effect with the same employer on December 31, 1944, such new certificate need not be made effective until the first payment of wages made on or after the first status determination date (January 1 or July 1) which occurs 30 days after the date on which such certificate is furnished, but the employer, at his election, may give effect to such certificate beginning with any payment of wages made after such certificate is filed.

A withholding exemption certificate on Form W-4 (Rev. 1944) which becomes effective shall continue in effect with respect to an employee until another such certificate takes effect.

The application of the foregoing rules relating to the filing of new withholding exemption certificates on Form W-4 (Rev. 1944) may be illustrated by the following examples:

Example (1). On December 1, 1944, A is a married man and has one child. A and his wife are both employees of the X Corporation. The child has no gross income. A's withholding exemption certificate in effect on December 1, 1944, states that he is a married person claiming all of the personal exemption for withholding and has one dependent. His wife's withholding exemption certificate in effect on such date states that she is a married person claiming none of the personal exemption for withholding. On such date it is reasonably to be expected that as of January 1, 1945, A's wife will not claim a withholding exemption for herself, that A will furnish over half of the support of the child, and that the child will not receive gross income of \$500 or more during the calendar year 1945. Under such circumstances the number of withholding exemptions which A is entitled to claim in the new withholding exemption certificate to be filed on or before December 1, 1944, is three.

Example (2). The Y Corporation maintains a weekly payroll period with respect to each employee and makes payment of wages every Saturday. On Monday, December 18, 1944, B begins employment with the Y Corporation. On or before such day B shall file with the Y Corporation one withholding exemption certificate to be made effective with respect to the wages paid on December 23 and December 30, 1944, and another withholding exemption certificate on Form W-4 (Rev. 1944) to be made effective with respect to the wages paid on or after January 1, 1945.

Example (3). C is an employee of the Z Corporation on December 1, 1944. He has

in effect with his employer a withholding exemption certificate on Form W-4. He fails to file a new withholding exemption certificate on Form W-4 (Rev. 1944) until December 15, 1944. The Z Corporation is not obliged to make such certificate effective until the first payment of wages made on or after July 1, 1945, but may elect to make it effective beginning with any payment of wages made on or after January 1, 1945.

Example (4). D on December 31, 1944, has in effect with his employer a withholding exemption certificate but fails to file with the same employer a new withholding exemption certificate on Form W-4 (Rev. 1944) until January 15, 1945. His employer need not give effect to the latter certificate until the first payment of wages made on or after July 1, 1945, but may elect to give effect to it at any time after it is filed. In any event, the old certificate may not be effective after December 31, 1944, and until the new certificate becomes effective (either upon first payment of wages made on or after July 1, 1945, or at such earlier time as the employer may elect) the employee will be considered as claiming no withholding exemptions.

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(1) *Overlapping pay periods, and so forth.* If a payment of wages is made to an employee by an employer—

(1) With respect to a payroll period or other period, any part of which is included in a payroll period or other period with respect to which wages are also paid to such employee by such employer, or

(2) Without regard to any payroll period or other period, but on or prior to the expiration of a payroll period or other period with respect to which wages are also paid to such employee by such employer, or

(3) With respect to a period beginning in one and ending in another calendar year, or

the manner of withholding and the amount to be deducted and withheld under this subchapter shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

§ 405.209 *Supplemental wage payments—(a) In general.* An employee's remuneration may consist of wages paid for a payroll period and supplemental wages, such as bonuses, commissions, and overtime pay, paid for the same or a different period, or without regard to a particular period. When such supplemental wages are paid (whether or not at the same time as the regular wages) the amount of the tax required to be withheld under section 1622 (a) (the percentage method) or under section 1622 (c) (the wage bracket method) shall be determined as follows:

The supplemental wages shall be aggregated with the wages paid for the payroll period, or, if not paid concurrently, shall be aggregated with the wages paid for the last preceding payroll period within the same calendar year or the current payroll period, and the amount of tax to be withheld shall be determined as if the aggregate of the supplemental wages and the regular wages constituted a single wage payment for the regular payroll period.

Example (1). A is employed as a salesman at a monthly salary of \$100 plus commissions on sales made during the month. The number of withholding exemptions claimed is one. During January 1945 A earned \$275 in commissions, which together with the salary of \$100 was paid on February 10, 1945. Under the wage bracket method the amount of the tax required to be withheld is shown in the table applicable to a monthly payroll period. Under this table it will be found that the amount of tax required to be withheld is \$70.

Example (2). B is employed at a salary of \$3,000 per annum paid semimonthly on the 15th day and the last day of each month, plus a bonus and commission determined at the end of each 3-month period. The number of withholding exemptions claimed is four. The bonus and commission for the 3-month period ending on March 31, 1945, amount to \$250, which was paid on April 10, 1945. Under the wage bracket method, the amount of tax required to be withheld on the aggregate of the bonus of \$250 and the last preceding semimonthly wage payment of \$125, or \$375, is \$62.60. Since tax in the amount of \$8.80 was withheld on the semimonthly wage payment of \$125, the amount to be withheld on April 10, 1945, is \$53.80.

(b) *Special rule where aggregate withholding exemption exceeds wages paid.* If supplemental wages are paid to an employee during a calendar year for a period which involves two or more consecutive payroll periods the wages for which are also paid during such calendar year and the aggregate of the wages paid for such payroll periods is less than the aggregate of the amounts determined under the table provided in section 1622 (b) (1) as the withholding exemptions applicable for such payroll periods, the amount of the tax required to be withheld on the supplemental wages shall be computed as follows:

(1) Determine an average wage for each of such payroll periods by dividing the sum of the supplemental wages and the wages paid for such payroll periods by the number of such payroll periods.

(2) Determine a tax for each payroll period as if the amount of the average wage constituted the wages paid for such payroll period.

(3) From the sum of the taxes computed on the basis of the average wage per payroll period subtract the sum of the taxes previously withheld for such payroll periods and the remainder, if any, shall constitute the amount of the tax to be withheld upon the supplemental wages.

The rules prescribed in this paragraph shall, at the election of the employer, be applied in lieu of the rules prescribed in paragraph (a) except that this paragraph shall not be applicable in any case in which the payroll period of the employee is less than one week.

Example. An employee has a weekly payroll period ending on Saturday of each week, the wages for which are paid on Tuesday of the succeeding week. On the 10th day of each month he is paid a bonus based upon production during the payroll periods for which wages were paid in the preceding month. The employee was paid a weekly wage of \$35 on each of the five Tuesdays occurring on January 1945. On February 10, 1945, the employee was paid a bonus of \$125 based upon production during the five payroll periods covered by the wages paid in January. On the date of payment of the

bonus, the employee, who is married and has two children, has a withholding exemption certificate in effect claiming four withholding exemptions. The amount of the tax to be withheld from the bonus paid on February 10, 1945, is computed as follows:

| | |
|---|----------|
| Wages paid in January 1945 for five payroll periods (5×\$35)----- | \$175.00 |
| Bonus paid February 10, 1945----- | 125.00 |

| | |
|--|--------|
| Aggregate of wages and bonus----- | 300.00 |
| Average wage per payroll period (\$300÷5)----- | 60.00 |

Computation of tax under percentage method:

| | |
|--|--------|
| Tax at 2.7 percent on (\$60—\$11)----- | \$1.32 |
| Tax at 18 percent on (\$60—\$44)----- | 2.88 |
| Tax at 19.8 percent----- | None |

| | |
|---|-------|
| Tax on average wage for one week----- | 4.20 |
| Tax on average wage for five weeks----- | 21.00 |
| Less: Tax previously withheld on weekly wage payments of \$35—\$0.65 per week for five weeks----- | 3.25 |

| | |
|---|-------|
| Tax to be withheld on supplemental wages----- | 17.75 |
|---|-------|

| | |
|---|-------|
| Computation of tax under wage bracket method: | |
| Tax on \$60 wage under weekly wage table—\$4.60 per week for five weeks----- | 23.00 |
| Less: Tax previously withheld on weekly wage payments of \$35—\$0.70 per week for five weeks----- | 8.50 |

| | |
|---|-------|
| Tax to be withheld on supplemental wages----- | 19.50 |
|---|-------|

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(1) *Overlapping pay periods, and so forth.* If a payment of wages is made to an employee by an employer—

(3) With respect to a period beginning in one and ending in another calendar year, or

the manner of withholding and the amount to be deducted and withheld under this subchapter shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

§ 405.210 *Wages paid for payroll period of more than one year.* If wages are paid to an employee for a payroll period of more than one year, for the purpose of determining the amount of tax required to be deducted and withheld in respect of such wages:

(a) Under the percentage method, the amount of the tax shall be determined as if such payroll period constituted an annual payroll period, and

(b) Under the wage bracket method, the amount of the tax shall be determined as if such payroll period constituted a miscellaneous payroll period of 365 days.

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(1) *Overlapping pay periods, and so forth.* If a payment of wages is made to an employee by an employer—

(4) Through an agent, fiduciary, or other person who also have the control, receipt, custody, or disposal of, or pays, the wages payable by another employer to such employee,

the manner of withholding and the amount to be deducted and withheld under this subchapter shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

SEC. 1632. ACTS TO BE PERFORMED BY AGENTS [ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

In case a fiduciary, agent or other person has the control, receipt, custody, or disposal of, or pays the wages of an employee or group of employees, employed by one or more employers, the Commissioner, under regulations prescribed by him with the approval of the Secretary, is authorized to designate such fiduciary, agent or other person to perform such acts as are required of employers under this chapter and as the Commissioner may specify. Except as may be otherwise prescribed by the Commissioner with the approval of the Secretary, all provisions of law (including penalties) applicable in respect of an employer shall be applicable to a fiduciary, agent or other person so designated but, except as so provided, the employer for whom such fiduciary, agent or other person acts shall remain subject to the provisions of law (including penalties) applicable in respect of employers.

§ 405.211 *Wages paid on behalf of two or more employers.* If a payment of wages is made to an employee by an employer through an agent, fiduciary, or other person who also has the control, receipt, custody, or disposal of, or pays the wages payable by another employer to such employee, the amount of the tax required to be withheld on each wage payment made through such agent, fiduciary, or person shall, whether the wages are paid separately on behalf of each employer or paid in a lump sum on behalf of all such employers, be determined upon the aggregate amount of such wage payment or payments in the same manner as if such aggregate amount had been paid by one employer. Hence, under either the percentage method or the wage bracket method the tax shall be determined upon the aggregate amount of the wage payment.

In any such case, each employer shall be liable for the return and payment of a pro rata portion of the tax so determined, such portion to be determined in the ratio which the amount contributed by the particular employer bears to the aggregate of such wages.

For example, three companies maintain a central management agency which carries on the administrative work of the several companies. The central agency organization consists of a staff of clerks, bookkeepers, stenographers, etc., who are the common employees of the three companies. The expenses of the central agency, including wages paid to the foregoing employees, are borne by the several companies in certain agreed proportions. Companies X and Y each pay 40 percent and Company Z pays 20 percent. The amount of the tax required to be withheld on the wages paid to persons employed in the central agency should be determined in accordance with the provisions of this section. In such event, Companies X and Y are each

liable as employers for the return and payment of 40 percent of the tax required to be withheld and Company Z is liable for the return and payment of 20 percent of the tax.

A fiduciary, agent, or other person acting for two or more employers may be authorized to withhold the tax under section 1622 with respect to the wages of the employees of such employers. Such fiduciary, agent, or other person may also be authorized to make and file returns of the tax withheld at source on such wages and to furnish the receipts required under section 1625. Application for authorization to perform such acts should be addressed to the Commissioner of Internal Revenue, Washington 25, D. C. If such authority is granted by the Commissioner, all provisions of law (including penalties) and regulations prescribed in pursuance of law applicable in respect of an employer shall be applicable to such fiduciary, agent, or other person. However, the employer for whom such fiduciary, agent, or other person acts shall remain subject to all provisions of law (including penalties) and regulations prescribed in pursuance of law applicable in respect of employers.

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(1) *Withholding on basis of average wages.* The Commissioner may, under regulations prescribed by him with the approval of the Secretary, authorize employers (1) to estimate the wages which will be paid to any employee in any quarter of the calendar year, (2) to determine the amount to be deducted and withheld upon each payment of wages to such employee during such quarter as if the appropriate average of the wages so estimated constituted the actual wages paid, and (3) to deduct and withhold upon any payment of wages to such employee during such quarter such amount as may be necessary to adjust the amount actually deducted and withheld upon the wages of such employee during such quarter to the amount required to be deducted and withheld during such quarter without regard to this subsection.

§ 405.212 *Withholding on basis of average wages.* The Commissioner may authorize the employer to withhold the tax under section 1622 on the basis of the employee's average estimated wages, with necessary adjustments, for any quarter. Before using such method the employer must receive authorization from the Commissioner. Applications to use such method must be accompanied by evidence establishing the need for the use of such method.

SUBPART D—LIABILITY FOR TAX

SEC. 1622. INCOME TAX COLLECTED AT SOURCE [AS ADDED BY SEC. 2 (b), CURRENT TAX PAYMENT ACT OF 1943, AND AMENDED BY SEC. 22, INDIVIDUAL INCOME TAX ACT OF 1944.]

(a) *Requirement of withholding.* Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to the sum of the following:

(d) *Tax paid by recipient.* If the employer, in violation of the provisions of this subchapter, fails to deduct and withhold the tax under this subchapter, and thereafter the tax against which such tax may be credited is paid, the tax so required to be deducted and withheld shall not be collected from the employer; but this subsection shall in no case relieve the employer from liability for

any penalties or additions to the tax otherwise applicable in respect of such failure to deduct and withhold.

SEC. 1623. LIABILITY FOR TAX [AS ADDED BY SEC. 2 (A), CURRENT TAX PAYMENT ACT OF 1943].

The employer shall be liable for the payment of the tax required to be deducted and withheld under this subchapter, and shall not be liable to any person for the amount of any such payment.

Section 3661 of the Internal Revenue Code—Enforcement of Liability for Taxes Collected

Whenever any person is required to collect or withhold any internal-revenue tax from any other person and to pay such tax over to the United States, the amount of tax so collected or withheld shall be held to be a special fund in trust for the United States. The amount of such fund shall be assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.

§ 405.301 *Liability for tax.* The employer is required to collect the tax by deducting and withholding the amount thereof from the employee's wages as and when paid, either actually or constructively. As to when wages are constructively paid, see § 405.1. An employer is required to deduct and withhold the tax notwithstanding the wages are paid in something other than money (for example, wages paid in stocks or bonds; see § 405.101) and to pay the tax to the collector or duly designated depository of the United States, as the case may be, in money. If wages are paid in property other than money, the employer should make necessary arrangements to insure that the amount of the tax required to be withheld is available for payment to the collector.

Every person required to deduct and withhold the tax under section 1622 from the wages of an employee is liable for the payment of such tax whether or not it is collected from the employee. If, for example, the employer deducts less than the correct amount of tax, or if he fails to deduct any part of the tax, he is nevertheless liable for the correct amount of the tax. However, if the employer in violation of the provisions of section 1622 fails to deduct and withhold the tax, and thereafter the income tax against which the tax under section 1622 may be credited is paid, the tax under section 1622 shall not be collected from the employer. Such payment does not, however, operate to relieve the employer from liability for penalties or additions to the tax for failure to deduct and withhold within the time prescribed by law or regulations made in pursuance of law. The employer will not be relieved of his liability for payment of the tax required to be withheld unless he can show that the tax against which the tax under section 1622 may be credited has been paid.

The amount of any tax withheld and collected by the employer is a special fund in trust for the United States.

The employer or other person required to deduct and withhold the tax under section 1622 is relieved of liability to any other person for the amount of any such

tax withheld and paid to the collector or deposited with a duly designated depository of the United States.

Section 2707 provides severe penalties for a willful failure to pay, collect, or truthfully account for and pay over, the tax imposed by section 1622, or for a willful attempt in any manner to evade or defeat the tax. Such penalties may be incurred by any person, including the employer, and any officer or employee of a corporate employer, or member or employee of any other employer, who as such employer, officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SUBPART E—CREDIT FOR TAX WITHHELD

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (A), CURRENT TAX PAYMENT ACT OF 1943.]

(e) *Nondeductibility of tax in computing net income.* The tax deducted and withheld under the subchapter shall not be allowed as a deduction either to the employer or to the recipient of the income in computing net income for the purpose of any tax on income imposed by Act of Congress.

SEC. 35. CREDIT FOR TAX WITHHELD ON WAGES [AS AMENDED BY SEC. 3, CURRENT TAX PAYMENT ACT OF 1943].

The amount deducted and withheld as tax under Subchapter D of Chapter 9 during any calendar year upon the wages of any individual shall be allowed as a credit to the recipient of the income against the tax imposed by this chapter for the taxable year beginning in such calendar year. If more than one taxable year begins in any such calendar year such amount shall be allowed as a credit against the tax for the last taxable year so beginning.

§ 405.401 *Nondeductibility of tax and credit for tax withheld.* The tax deducted and withheld at the source upon wages shall not be allowed as a deduction either to the employer or the recipient of the income in computing net income under Chapter 1 of the Internal Revenue Code. The entire amount of the wages from which the tax is withheld shall be included in gross income in the return required to be made by the recipient of the income without deductions for such tax. The tax withheld at source, however, is allowable as a credit against the tax imposed by Chapter 1 of the Internal Revenue Code upon the recipient of the income. If the tax has actually been withheld at the source, credit or refund shall be made to the recipient of the income even though such tax has not been paid over to the Government by the employer. See section 322. For the purpose of the credit, the recipient of the income is the person subject to tax imposed under Chapter 1 of the Internal Revenue Code upon the wages from which the tax was withheld. For instance, if a husband and wife domiciled in a community property State make separate returns, each reporting for income tax purposes one-half of the wages received by the husband, each spouse is entitled to one-half of the credit allowable for the tax withheld at source with respect to such wages.

The credit for tax withheld at source during a calendar year shall be allowed against the tax imposed by Chapter 1 of the Internal Revenue Code for the tax-

able year of the recipient of the income which begins in such calendar year. If such recipient has more than one taxable year beginning in such calendar year, the credit shall be allowed against the tax for the last taxable year so beginning.

SUBPART F—RECEIPTS

SEC. 1625. RECEIPTS [AS ADDED BY SEC. 2 (A), CURRENT TAX PAYMENT ACT OF 1943].

(a) *Requirement.* Every employer required to deduct and withhold a tax in respect of the wages of an employee shall furnish to each such employee in respect of his employment during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the day on which the last payment of wages is made, a written statement showing the wages paid by the employer to such employee during such calendar year, and the amount of the tax deducted and withheld under this subchapter in respect of such wages.

(b) *Statements to constitute information returns.* The statements required to be furnished by this section in respect of any wages shall be furnished at such other times, shall contain such other information, and shall be in such form as the Commissioner, with the approval of the Secretary, may by regulations prescribe. A duplicate of such statement if made and filed in accordance with regulations prescribed by the Commissioner with the approval of the Secretary shall constitute the return required to be made in respect of such wages under section 147.

(c) *Extension of time.* The Commissioner, under such regulations as he may prescribe with the approval of the Secretary, may grant to any employer a reasonable extension of time (not in excess of thirty days) with respect to the statements required to be furnished under this section.

SEC. 1626. PENALTIES [AS ADDED BY SEC. 2 (A), CURRENT TAX PAYMENT ACT OF 1943].

(a) *Penalties for fraudulent receipt or failure to furnish receipt.* In lieu of any other penalty provided by law (except the penalty provided by subsection (b) of this section), any person required under the provisions of section 1625 to furnish a receipt in respect of tax withheld pursuant to this subchapter [Subchapter D of Chapter 9] who willfully furnishes a false or fraudulent receipt, or who willfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 1625, or regulations prescribed thereunder, shall for each such failure, upon conviction thereof be fined not more than \$1,000, or imprisoned for not more than one year, or both.

(b) *Additional penalty.* In addition to the penalty provided by subsection (a) of this section, any person required under the provisions of section 1625 to furnish a receipt in respect of tax withheld pursuant to this subchapter [Subchapter D of Chapter 9] who willfully furnishes a false or fraudulent receipt, or who willfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 1625, or regulations prescribed thereunder, shall for each such failure be subject to a civil penalty of not more than \$50.

§ 405.501 *Receipts for tax withheld at source on wages.*—(a) *In general.* Every employer or other person required to deduct and withhold tax shall furnish to each employee from whose wages taxes are withheld the original and duplicate of Form W-2 (Rev.), showing the name and address of the employer, the name and address of the employee, the wages paid, and the amount of the tax withheld

during the calendar year. Such receipt on Form W-2 (Rev.) shall not show remuneration which does not constitute wages within the meaning of section 1621. Receipts prepared in substantially like form and size as Form W-2 (Rev.), but in no case larger than 8 by 3½ inches, will be acceptable if approved by the Commissioner.

The statement on Form W-2 (Rev.) shall be furnished to the employee on or before January 31 of the succeeding calendar year, or if his employment is terminated before the close of such calendar year, on the day on which the last payment of wages is made.

(b) *Extension of time for furnishing statements to employees.* An extension of time, not exceeding 30 days, within which to furnish the Withholding Receipt (Form W-2 (Rev.)) required by section 1625- (a) upon termination of employment is hereby granted to any employer with respect to any employee whose employment is terminated during the calendar year. In the case of intermittent or interrupted employment where there is reasonable expectation on the part of both employer and employee of further employment, there is no requirement that a Withholding Receipt be immediately furnished the employee; but when such expectation ceases to exist, the statement must be furnished within 30 days from that time.

(c) *Form 1099 information returns.* The making of information returns, Form 1099, will not be required with respect to any wages from which the tax has been withheld, provided the triplicates of the Withholding Receipts (Form W-2a) are submitted with the last quarterly return (Form W-1) for the year.

(d) *Penalties for fraudulent receipt or failure to furnish receipt.* Section 1626 imposes criminal and civil penalties for the willful failure to furnish a receipt in the manner, at the time, and showing the information required under section 1625 or regulations prescribed thereunder or for willfully furnishing a false or fraudulent receipt. The criminal penalty is a fine of not more than \$1,000 or imprisonment for not more than one year, or both, and the civil penalty is a fine of not more than \$50 for each such violation. Such penalties are in lieu of any other penalties provided by law respecting the failure to furnish a receipt or the furnishing of a false or fraudulent receipt.

SUBPART C—RETURNS AND PAYMENT OF TAX

SEC. 1624. RETURN AND PAYMENT BY GOVERNMENTAL EMPLOYER [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

If the employer is the United States, or a State, Territory, or political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, the return of the amount deducted and withheld upon any wages may be made by any officer or employee of the United States, or of such State, Territory, or political subdivision, or of the District of Columbia, or of such agency or instrumentality, as the case may be, having control of the payment of such wages, or appropriately designated for that purpose.

[SEC. 1626. PENALTIES—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(c) *Failure of employer to file return or pay tax.* In case of any failure to make and file return or pay the tax required by this subchapter, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than \$10.

SEC. 1627. OTHER LAWS APPLICABLE [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the tax under this subchapter.

SEC. 1630. VERIFICATION OF RETURNS, ETC. [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(a) *Power of commissioner to require.* The Commissioner, under regulations prescribed by him with the approval of the Secretary, may require that any return, statement, or other document required to be filed under this chapter [Chapter 8] shall contain or be verified by a written declaration that it is made under the penalties of perjury, and such declaration shall be in lieu of any oath otherwise required.

(b) *Penalties.* Every person who willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter, shall be guilty of a felony, and, upon conviction thereof, shall be subject to the penalties prescribed for perjury in section 125 of the Criminal Code.

Section 1420 of the Internal Revenue Code—Collection and Payment of Taxes

(a) *Administration.* The taxes imposed by this subchapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary and shall be paid into the Treasury of the United States as internal-revenue collections.

(c) *Method of collection and payment.* Such taxes shall be collected and paid in such manner, at such times, and under such conditions, not inconsistent with this subchapter (either by making and filing returns, or by stamps, coupons, tickets, books, or other reasonable devices or methods necessary or helpful in securing a complete and proper collection and payment of the tax or in securing proper identification of the taxpayer), as may be prescribed by the Commissioner, with the approval of the Secretary.

(d) *Fractional parts of a cent.* In the payment of any tax under this subchapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

Section 1430 of the Internal Revenue Code—Other Laws Applicable

All provisions of law, including penalties, applicable with respect to any tax imposed by section 2700 or section 1830, and the provisions of section 3601, shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the taxes imposed by this subchapter.

Section 2709 of the Internal Revenue Code—Records, Statements, and Returns

Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

Section 3603 of the Internal Revenue Code—Notice Requiring Records, Statements, and Special Returns

Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

Section 3612 (a), (b), and (c) of the Internal Revenue Code—Returns Executed by Commissioner or Collector

(a) *Authority of collector.* If any person fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise.

(b) *Authority of commissioner.* In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise—

- (1) *To make return.* Make a return, or
- (2) *To amend collector's return.* Amend any return made by a collector or deputy collector.

(c) *Legal status of returns.* Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.

Section 3614 (a) of the Internal Revenue Code—Examination of Books and Witnesses

To determine liability of the taxpayer. The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

Section 2702 (a) of the Internal Revenue Code—Payment of Tax

Date of payment.—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector for the district in which is located the principal place of business, at the time fixed . . . for filing the return.

§ 405.601 *Return and payment of income tax withheld on wages.* Every person required, under the provisions of section 1622, to deduct and withhold the tax on wages shall make a return and pay such tax on or before the last day of the month following the close of each of the quarters ending March 31, June 30, September 30, and December 31. Such return is to be made on Form W-1, Return of Income Tax Withheld on Wages, and must be filed with the collector of internal revenue for the district in which is located the principal place of business or office of the employer, or if he has no principal place of business or office, then

in the district in which is located his legal residence. There shall be included with the return filed for the fourth quarter of the calendar year or with the employer's final return, if filed at an earlier date, the triplicate of each withholding tax receipt (Form W-2a) furnished employees.

The triplicate Forms W-2a, when filed with the collector, must be accompanied by Form W-3 and a list (preferably in the form of an adding machine tape) of the amounts shown on Forms W-2. If an employer's total payroll consists of a number of separate units or establishments, the triplicate Forms W-2a may be assembled accordingly and a separate list or tape submitted for each unit. In such case, a summary list or tape should be submitted, the total of which will agree with the corresponding entry to be made on Form W-3. Where the number of triplicate receipts is large, they may be forwarded in packages of convenient size. When this is done, the packages should be identified with the name of the employer and consecutively numbered and Form W-3 should be placed in package No. 1. The number of packages should be indicated immediately after the employer's name on Form W-3. The tax return, Form W-1, and remittance in cases of this kind should be filed in the usual manner, accompanied by a brief statement that Forms W-2a and W-3 are in separate packages.

Every person required to withhold and pay any tax under section 1622 shall keep such records as will indicate the names and addresses of the persons employed during the year payments to whom are subject to withholding, the periods of employment, and the amounts and dates of payment to such persons. No specific form for such records has been prescribed. Such records shall be kept at all times available for inspection by internal revenue officers.

The return must be signed by the employer or other person required to withhold and pay the tax and shall contain or be verified by a written declaration that it is made under the penalties of perjury.

If the person required to withhold and pay the tax under section 1622 is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice president, or other principal officer.

With respect to any tax required to be withheld under section 1622 by a fiduciary, the return shall be made in the name of the individual, estate, or trust for which such fiduciary acts, and shall be signed and verified by such fiduciary. In the case of two or more joint fiduciaries the return shall be signed and verified by one of such fiduciaries.

If the United States, a State, Territory, or political subdivision, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, is the employer, the return of the tax may be made by the officer or employee having control of the payment of wages or other officer or employee appropriately designated for that purpose.

Preadressed Forms W-1 mailed by collectors to employers should be used in

filing returns. If the preaddressed form is lost, a new one should be requested if sufficient time remains before the filing date. Should it be necessary to use a blank form not preaddressed, care should be exercised to show the employer's name exactly as it appeared on previous returns.

Except in the case of quarterly adjustments, as explained in § 405.701, a return on Form W-1 may not be made for more than one calendar quarter of the year, nor may a portion of one calendar quarter be included with a portion of another calendar quarter in a single return on Form W-1 even though the entire period does not exceed three months.

§ 405.602 *Final returns.* The last return on Form W-1 for any employer required to withhold and pay any tax under section 1622, who during the calendar year either goes out of business or otherwise ceases to pay wages, shall be marked "final return" by such employer. Such final return shall be filed with the collector on or before the thirtieth day after the date on which the final payment of wages is made for services performed for such employer, and shall plainly show the period covered and also the date of the last payment of wages. There shall be executed as part of each final return a statement giving the address at which the records required by this section will be kept, the name of the person keeping such records, and, if the business has been sold or otherwise transferred to another person, the name and address of such person and the date on which such sale or other transfer took effect. If no such sale or transfer occurred or the employer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement. An employer who has only temporarily ceased to pay wages, including an employer engaged in seasonal activities, shall continue to file returns, but shall enter on the face of any return on which no tax is required to be reported a statement showing the date of the last payment of wages and the date when he expects to resume paying wages.

§ 405.603 *Use of prescribed forms.* Copies of the prescribed return forms will so far as possible be regularly furnished employers by collectors without application therefor. An employer will not be excused from making a return, however, by the fact that no return form has been furnished to him. Employers not supplied with the proper forms should make application therefor to the collector in ample time to have their returns prepared, verified, and filed with the collector on or before the due date. If the prescribed form is not available, a statement made by the employer disclosing the amount of taxes due may be accepted as a tentative return. If filed within the prescribed time the statement so made will relieve the employer from liability for the addition to tax imposed for the delinquent filing of the return by section 3612 (d) (1) (See § 405.804): *Provided*, That without unnecessary delay such tentative return is supplemented by a return made on the proper form.

§ 405.604 *Penalties for false returns.* Subsection (b) of section 1630 provides for penalties in the case of any person who, willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter. Such person shall be guilty of a felony, and, upon conviction, shall be subject to the penalties prescribed for perjury in section 125 of the Criminal Code.

SEC. 1631. USE OF GOVERNMENT DEPOSITARIES IN CONNECTION WITH PAYMENT OF TAXES [AS ADDED BY SEC. 8 (a), CURRENT TAX PAYMENT ACT OF 1943].

The Secretary may authorize incorporated banks or trust companies which are depositaries or financial agents of the United States to receive any taxes under this chapter in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, times, and conditions under which the receipt of such taxes by such depositaries and financial agents is to be treated as payment of such taxes to the collectors.

§ 405.605 *Use of Government depositaries in connection with payment of taxes.* It will be the duty of every employer who withheld more than \$100 during the month to pay, within 10 days after the close of each calendar month, to a depositary and financial agent authorized by the Secretary of the Treasury to receive deposits of withheld taxes, pursuant to section 1631, all funds withheld as taxes during that calendar month. (All banks insured by the Federal Deposit Insurance Corporation are eligible to qualify as depositaries and financial agents.) On or before the last day of the month following the close of each quarter of each calendar year, every employer shall make a return on Form W-1 to the collector of his district, covering the aggregate amount of taxes withheld during that quarter, and attach to such return, as payment for the taxes shown thereon, receipts in the form approved by the Secretary of the Treasury, issued by the authorized depositary and financial agent evidencing the payment of funds withheld as taxes; *Provided, however*, That for taxes withheld during the last month of the quarter the employer may, at his election, in lieu of this method of payment, include with his return direct remittance to the collector for the amount of the taxes withheld during such last month of the quarter. The employer may obtain from his local bank the names and locations of the nearby depositaries and financial agents authorized to receive deposits of withheld taxes. A list of the depositaries and financial agents will be furnished each bank by the Federal reserve bank of the district. See Treasury Department Circular No. 714, dated June 25, 1943.

SUBPART H—ADJUSTMENTS AND REFUNDS

SEC. 1627. OTHER LAWS APPLICABLE [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable

and not inconsistent with the provisions of this subchapter [Subchapter D of Chapter 9], be applicable with respect to the tax under this subchapter.

Section 1401 (c) of the Internal Revenue Code—Adjustments

If more or less than the correct amount of tax imposed by section 1400 is paid with respect to any payment of remuneration, proper adjustments, with respect both to the tax and the amount to be deducted, shall be made, without interest, in such manner and at such times as may be prescribed by regulations made under this subchapter.

§ 405.701 Quarterly adjustments—

(a) *In general.* If, for any quarter of the calendar year, more or less than the correct amount of the tax is withheld, or more or less than the correct amount of the tax is paid to the collector, proper adjustment, without interest, may be made in any subsequent quarter of the same calendar year. No adjustment, however, under the provisions of this section shall be made in respect of an underpayment for any quarter after receipt from the collector of notice and demand for payment thereof based upon an assessment, but the amount shall be paid in accordance with such notice and demand; nor shall any adjustment under the provisions of this section be made in respect of an overpayment for any quarter after the filing of a claim for refund thereof. Every return on which an adjustment for a preceding quarter is reported must have securely attached as a part thereof a statement explaining the adjustment, and designating the quarterly return period in which the error occurred. If an adjustment of an overcollection of tax which the employer has repaid to an employee is reported on a return, such statement shall include the fact that such tax was repaid to the employee.

(b) *Less than correct amount of tax withheld.* If none, or less than the correct amount, of the tax is deducted from any wage payment and the error is ascertained prior to the making of the return on Form W-1 for the quarter in which such wages are paid, the employer shall nevertheless report on such return and pay to the collector the correct amount of the tax required to be withheld. If the error is not ascertained until after the making of the return on Form W-1 for the quarter in which such wages are paid, the undercollection may be corrected by an adjustment on the return for any subsequent quarter of the same calendar year, subject, however, to the limitations noted in paragraph (a). The amount of any undercollection adjusted in accordance with this paragraph shall be paid to the collector, without interest, at the time prescribed for payment of the tax for the quarter in which such adjustment is made. If an adjustment is made pursuant to this paragraph but the amount thereof is not paid when due, interest thereafter accrues. See section 1420 (b).

If none, or less than the correct amount, of the tax is withheld from any wage payment, the employer may correct the error by deducting the amount of the undercollection from remunera-

tion of the employee, if any, under his control after he ascertains the error. Such deduction may be made even though the remuneration, for any reason, does not constitute wages. The obligation of an employee to the employer with respect to an undercollection of tax from the employee's wages not subsequently corrected by a deduction made as prescribed herein is a matter for settlement between the employee and the employer. In this connection, see section 1622 (d), relieving the employer from liability for the tax if the tax imposed by Chapter 1 of the Internal Revenue Code against which the tax withheld at source is allowable as a credit, has been paid by the employee or other person liable therefor.

(c) *More than correct amount of tax withheld.* If, in any quarter, more than the correct amount of tax is deducted from any wage payment, the overcollection may be repaid to the employee in any quarter of the same calendar year. If the amount of the overcollection is repaid, the employer shall obtain and keep as part of his records the written receipt of the employee showing the date and amount of the repayment.

If an overcollection in any quarter is repaid and receipted for by the employee prior to the time the return on Form W-1 for such quarter is filed with the collector, the amount of such overcollection shall not be included in the return for such quarter.

Subject to the limitations provided in paragraph (a), if an overcollection in any quarter is repaid and receipted for by the employee after the time the return on Form W-1 for such quarter is filed and the tax is paid to the collector, the overcollection may be corrected by an adjustment on the return for any subsequent quarter of the same calendar year.

Every overcollection not repaid and receipted for by the employee as provided in this paragraph must be reported and paid to the collector with the return on Form W-1 for the quarter in which the overcollection is made.

For information as to the manner of correcting errors in withholding which cannot be adjusted in a return for a subsequent quarter of the same calendar year, employers should consult the local collector of internal revenue.

[SEC. 1622. INCOME TAX COLLECTED AT SOURCE—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(f) *Refunds or credits—(1) Employers.* Where there has been an overpayment of tax under this subchapter, refund or credit shall be made to the employer only to the extent that the amount of such overpayment was not deducted and withheld under this subchapter by the employer.

(2) *Employees.* For refund or credit in cases of excessive withholding, see section 322 (a).

Section 3770 (a) of the Internal Revenue Code—Authority to Make Abatements, Credits, and Refunds

To taxpayers—(1) Assessments and collections generally. Except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, the Commissioner, subject to regulations prescribed by the Secretary, is authorized to

remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected.

(2) *Assessments and collections after limitation period.* Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefor is filed within the period of limitation for filing such claim.

Section 3313 of the Internal Revenue Code—Period of Limitation Upon Refunds and Credits

All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, be presented to the Commissioner within four years next after the payment of such tax, penalty, or sum. The amount of the refund (in the case of taxes other than income, war-profits, excess-profits, estate, and gift taxes) shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

§ 405.702 Refunds or credits. Where there has been an overpayment of tax under Subchapter D, Chapter 9, Internal Revenue Code, refund or credit shall be made to the employer only to the extent that the amount of the overpayment was not deducted and withheld under such subchapter by the employer.

SUBPART I—MISCELLANEOUS PROVISIONS

SEC. 1627. OTHER LAWS APPLICABLE [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943].

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter [Subchapter D of Chapter 9], be applicable with respect to the tax under this subchapter.

Section 3660 of the Internal Revenue Code—Jeopardy Assessment

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period described in section 3630.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and

with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

§ 405.801 Jeopardy assessments. Whenever, in the opinion of the collector, the collection of the tax will be jeopardized by delay, he should report the case promptly to the Commissioner by telegram or letter. The communication should recite the full name and address of the person involved, the tax-return period or periods involved, the amount of tax due for each period, the date any return was filed by or for the taxpayer for such period, a reference to any prior assessment made for such period against the taxpayer, and a statement as to the reason for the recommendation, which will enable the Commissioner to assess the tax, together with all penalties and interest due. Upon assessment such tax, penalty, and interest shall become immediately due and payable, whereupon the collector will issue immediately a notice and demand for payment of the tax, penalty, and interest.

The collection of the whole or any part of the amount of the jeopardy assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount with respect to which the stay is desired, and with such sureties as the collector deems necessary. Such bond shall be conditioned upon the payment of the amount, collection of which is stayed, at the time at which, but for the jeopardy assessment, such amount would be due. In lieu of surety or sureties the taxpayer may deposit with the collector negotiable bonds or notes of the United States, or negotiable bonds or notes fully guaranteed by the United States, having a par value not less than the amount of the bond required to be furnished, together with an agreement authorizing the collector in case of default to collect or sell such bonds or notes so deposited.

Upon refusal to pay, or failure to pay or give bond, the collector will proceed immediately to collect the tax, penalty, and interest by distraint without regard to the period prescribed in section 3690.

Section 1420 (b) of the Internal Revenue Code—Addition to Tax in Case of Delinquency

If the tax is not paid when due, there shall be added as part of the tax interest (except in the case of adjustments made in accordance with the provisions of sections 1401 (c) and 1411) at the rate of 6 per centum per annum from the date the tax became due until paid.

Section 3655 of the Internal Revenue Code—Notice and Demand for Tax

(a) *Delivery.* Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

(b) *Addition to tax for nonpayment.* If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of

the collector or his deputy to collect the said taxes with a penalty of 5 per centum additional upon the amount of taxes, and interest at the rate of 6 per centum per annum from the date of such notice to the date of payment * * *

§ 405.802. Interest. If the tax is not paid to the collector on or before the date prescribed in § 405.601 and is not adjusted under § 405.701, interest accrues at the rate of 6 per centum per annum, subject to the minimum addition to the tax provided by section 1626 (c). See § 405.805.

§ 405.803 Addition to tax for failure to pay an assessment after notice and demand. (a) If tax, penalty, or interest is assessed and the entire amount thereof is not paid within 10 days after the date of issuance of notice and demand for payment thereof, based on such assessment, there accrues under section 3655 (except as provided in paragraph (b) of this section) a penalty of 5 percent of the assessment remaining unpaid at the expiration of such period.

(b) If, within 10 days after the date of issuance of notice and demand, a claim for abatement of any amount of the assessment is filed with the collector, the 5 percent penalty does not attach with respect to such amount. If the claim is rejected in whole or in part and the amount rejected is not paid, the collector shall issue notice and demand for such amount. If payment is not made within 10 days after the date the collector issues the notice and demand, the 5 percent penalty attaches with respect to the amount rejected. The filing of the claim does not stay the running of interest.

SECTION 3612 (d) AND (e) OF THE INTERNAL REVENUE CODE

(d) *Additions to tax—(1) Failure to file return.* In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax: *Provided,* That in the case of a failure to make and file a return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after August 30, 1935, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

(2) *Fraud.* In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

(e) *Collection of additions to tax.* The amount added to any tax under paragraphs (1) and (2) of subsection (d) shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

§ 405.804 Additions to tax for delinquent or false returns—(a) Delinquent returns. If a person fails to make and file a return required by these regulations within the prescribed time, a certain percent of the amount of the tax is added to the tax unless the return is later filed and failure to file the return within the prescribed time is shown to be due to reasonable cause and not to wilful neglect. The amount to be added to the tax is 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which failure continues, but not exceeding in the aggregate 25 percent of the tax, subject, however, to the minimum addition to the tax provided by section 1626 (c). See § 405.805. In computing the period of delinquency all Sundays and holidays after the due date are counted. Two classes of delinquents are subject to this addition to the tax:

(1) Those who do not file returns and for whom returns are made by a collector, a deputy collector, or the Commissioner; and

(2) Those who file tardy returns and are unable to show reasonable cause for the delay.

A person who files a tardy return and wishes to avoid the addition to the tax for delinquency must make an affirmative showing of all facts alleged as a reasonable cause for failure to file the return on time in the form of a statement which should be attached to the return as a part thereof.

(b) *False returns.* If a false or fraudulent return is willfully made, the addition to tax under section 3612 (d) (2) is 50 percent of the total tax due for the entire period involved, including any tax previously paid.

[SEC. 1626. PENALTIES—AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943.]

(c) *Failure of employer to file return or pay tax.* In case of any failure to make and file return or pay the tax required by this subchapter, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than \$10.

§ 405.805 Minimum addition to the tax. If an employer fails to file a return or pay the tax required to be withheld within the time prescribed in §§ 405.601 and 405.602, unless it is shown that the failure is due to reasonable cause and not to willful neglect, the addition to the tax shall not be less than \$10. This provision is to be applied in accordance with the following rules:

(a) In the case of failure to file a Return of Income Tax Withheld on Wages (Form W-1) within the prescribed time, the addition to the tax shall be computed as provided by section 3612 (d) and if less than \$10 shall be increased to that amount.

(b) In the case of failure to pay the tax when due, the addition to the tax shall be computed as provided by section 1420 (b) and if less than \$10 shall be increased to that amount.

(c) In case of concurrent failure to file the return and pay the tax within the prescribed time, the ad valorem penalty provided by section 3612 (d) and the interest provided by section 1420 (b) shall be aggregated and if less than \$10 shall be increased to that amount.

Section 2707 of the Internal Revenue Code—Penalties

(a) Any person who willfully fails to pay, collect, or truthfully account for and pay over the tax * * * or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(b) Any person required under this subchapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter who willfully fails to pay such tax, make such returns, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(c) Any person required under this subchapter to collect, account for and pay over any tax imposed by this subchapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(d) The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Section 3616 of the Internal Revenue Code—Penalties

Whenever any person:

(a) *False returns.* Delivers or discloses to the collector or deputy any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made; or,

(b) *Neglect to obey summons.* Being duly summoned to appear to testify, or to appear and produce books as required under section 3615, neglects to appear or to produce said books—

he shall be fined not exceeding \$1,000, or be imprisoned not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

SEC. 1627. OTHER LAWS APPLICABLE [AS ADDED BY SEC. 2 (a), CURRENT TAX PAYMENT ACT OF 1943].

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter [Subchapter D of Chapter 9] be applicable with respect to the tax under this subchapter.

No. 249—4

Section 1429 of the Internal Revenue Code—Rules and Regulations

* * * The Commissioner, with the approval of the Secretary, shall make and publish all needful rules and regulations for the enforcement of this subchapter.

Section 3791 of the Internal Revenue Code—Rules and Regulations

(a) *Authorization—(1) In general.* the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title [Internal Revenue Code].

(2) *In case of change in law.* The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

(b) *Retrospective of regulations or rulings.* The Secretary, or the Commissioner with the approval of the Secretary, may prescribe the extent, if any, to which any ruling, regulation, or Treasury Decision, relating to the internal revenue laws, shall be applied without retroactive effect.

§ 405.806 *Promulgation of regulations.* In pursuance of the Internal Revenue Code and other internal revenue laws, the foregoing regulations are hereby prescribed. Regulations 115, as amended, are hereby superseded with respect to wages paid on or after January 1, 1945.

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: December 9, 1944.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 44-18622; Filed, Dec. 12, 1944;
11:41 a. m.]

TITLE 30—MINERAL RESOURCES

Chapter VI—Solid Fuels Administration for War

**PART 602—GENERAL ORDERS AND DIRECTIVES
DIRECTION TO ALL PERSONS SHIPPING COAL
PRODUCED IN DISTRICT 11**

Because the production of coal in District 11 during December may not be sufficient to meet all commitments made by shippers of such coal, it is necessary, pursuant to SFAW Regulation No. 1 (§ 602.1), to issue the following direction:

Any shipper of coal produced in District 11, who is unable to meet in full his December 1944 commitments for such coal is hereby directed to reduce, on a pro rata basis, to the extent necessary to meet his December 1944 commitments to industrial consumers having less than 90 days' supply and to retail dealers, his shipments during the balance of December to those industrial consumers who have more than 120 days' supply. However, in no event shall shipments to any such industrial consumer having more than 120 days' supply be reduced to an amount which is below 60 percent of the shipper's commitment for December 1944 delivery to such consumer.

If, after arranging to reduce his shipments as above directed, any shipper of District 11 coal still will not have sufficient coal to meet his December 1944 commitments, such shipper shall then reduce, on a pro rata basis, to the extent necessary to meet his December 1944 commitments to industrial consumers having less than 90 days' supply

and to retail dealers, his shipments during the balance of December to industrial consumers having 90 to 120 days' supply. However, in no event shall shipments to any such industrial consumer having 90 to 120 days' supply be reduced to an amount which is below 60 per cent of the shipper's commitment for December 1944 delivery to such consumer.

If the tonnage made available by such reductions is insufficient to fulfill all December 1944 commitments to industrial consumers having less than 90 days' supply and to retail dealers, shippers shall, in so far as practicable, prorate the available tonnage among such purchasers, but in no event shall this result in a shipper supplying to any such industrial consumer more than 100 per cent of his December consumption requirements.

This direction shall become effective immediately and shall expire December 31, 1944.

(E.O. 9332, 8 F.R. 5355; E.O. 9125, 7 F.R. 2719; Sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 176)

Issued this 12th day of December 1944.

C. J. POTTER,
Deputy Solid Fuels Administrator
for War.

[F. R. Doc. 44-18257; Filed, Dec. 13, 1944;
8:59 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—War Production Board

AUTHORITY: Regulations in this chapter, unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 177; E.O. 8024, 7 F.R. 323; E.O. 8040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; W.P.B. Reg. 1 as amended Dec. 31, 1943, 9 F.R. 64.

PART 1010—SUSPENSION ORDERS

[Suspension Order S-662]

I. I. GRIGG

I. I. Grigg, of 207 North 8th Street, Pasco, Washington, is engaged in the business of general contracting and construction. In November, 1943, he began construction of, and thereafter completed a warehouse with a productive floor area less than 10,000 square feet for his own account in block 22, Gerry's Addition, Pasco, Washington, at an estimated cost of \$2000, without authorization of the War Production Board and in violation of Conservation Order L-41; this violation was the result of gross negligence. In January of 1944, he entered into a contract for the construction of a theatre building in Pasco, Washington, which was authorized by the War Production Board, but only used lumber, and no new lumber, nor reinforcing steel bars were authorized to be incorporated in such construction; however, he purchased in his own name new lumber, a large part of which was restricted Douglas fir and received reinforcing steel bars and incorporated them in such construction, in grossly negligent violation of Conservation Order L-41. In January of 1944, respondent placed a purchase order for 8650 pounds of reinforcing steel bars for use in the construction of an office and store building, and used a preference rating of AA-3 and an allotment symbol which had been assigned to a defense

housing project; respondent knew that he had no right so to use the rating and symbol and their use constituted wilful violations of Priorities Regulation No. 3 and CMP Regulation No. 6.

These violations of Conservation Order L-41, Priorities Regulation No. 3, and CMP Regulation No. 6 have diverted critical materials to uses not authorized by the War Production Board and have hampered and impeded the war effort of the United States of America. In view of the foregoing, it is hereby ordered, That:

§ 1010.662 *Suspension Order No. S-662.* (a) Deliveries of materials to I. I. Grigg, his successors or assigns, shall not be accorded priority over deliveries under any other contract or order and no preference rating shall be assigned, applied, or extended to such deliveries by means of preference rating certificates, preference rating orders, general preference orders, or any other order or regulation of the War Production Board, unless hereafter specifically authorized in writing by the War Production Board.

(b) No allocation, including allotments, shall be made to I. I. Grigg, his successors or assigns, of any material or product, the supply or distribution of which is governed by any order or regulation of the War Production Board, unless hereafter specifically authorized in writing by the War Production Board.

(c) The above denial of priority and allocation assistance shall not apply to any construction specifically authorized by the War Production Board, or any other Agency of the Government of the United States of America prior to the effective date of this suspension order, nor to any construction actually begun by I. I. Grigg, his successors or assigns, prior to the effective date of this suspension order.

(d) Nothing contained in this order shall be deemed to relieve I. I. Grigg, his successors or assigns, from any restriction, prohibition, or provision contained in any other order or regulation of the War Production Board, except insofar as the same may be inconsistent with the provisions hereof.

(e) The provisions of this order shall remain in effect for a period of two months from its effective date.

(f) This order shall take effect on December 12, 1944.

Issued this 2d day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18839; Filed, Dec. 12, 1944;
4:02 p. m.]

**PART 944—REGULATIONS APPLICABLE TO THE
OPERATION OF THE PRIORITIES SYSTEM**

[Priorities Reg. 17 as Amended Dec. 13, 1944]

**POST EXCHANGES AND SHIP'S SERVICE
DEPARTMENTS**

§ 944.38 *Priorities Regulation 17—(a)
Definitions.* For the purpose of this
regulation:

(1) "Orders for military exchanges or service departments" means contracts or purchase orders for material or equipment to be delivered to or for the account of (or to be physically incorporated in material or equipment to be delivered to or for the account of) any U. S. Army or Marine Corps Post Exchange or U. S. Navy or Coast Guard Ship's Service Department or War Shipping Administration Training Organization Ship's Service activities.

(2) "Overseas orders" means orders for military exchanges or service departments calling for shipment outside the 48 states of the United States and the District of Columbia. Unless an order is clearly identified on its face as coming within this definition, it shall not be regarded as an overseas order.

(b) *Overseas orders constitute defense orders.* An overseas order shall be deemed a "defense order" within the meaning of § 944.1 (b) (1) of Priorities Regulation 1 and therefore, by reason of § 944.1a of Priorities Regulation 1, is automatically rated AA-5 and bears that rating unless it bears a higher rating which has been otherwise specifically assigned. All other orders for military exchanges or service departments are not automatically rated and therefore are unrated unless they bear a rating which has been specifically assigned to them.

(c) *Applicability of military exemptions.* Whenever any rule, regulation or order of the War Production Board contains an exception or exemption for material or equipment to be delivered to, or for the account of, or for material to be physically incorporated in material or equipment to be delivered to, or for the account of, the Army or Navy of the United States, such exception or exemption shall not apply to orders for military exchanges or service departments except in cases where such orders bear a preference rating.

NOTE: Subparagraphs (1) through (5), inclusive, deleted Dec. 13, 1944.

(d) *Effect of quota provisions.* (1) Notwithstanding Priorities Regulation 1, whenever any rule, regulation or order of the War Production Board limits the amount of any material that may be received, processed, sold or delivered by any person to a percentage of previous amounts thereof received, processed, sold or delivered by him, or otherwise expressly fixes a quota for him, orders for military exchanges or service departments chargeable against his quota need not be accepted by such person in excess of 45 percent of such quota.

(2) Whenever any rule, regulation or order of the War Production Board fixes

a quota limiting the amount of any material that may be received, processed, sold or delivered by any person, and contains an exception or exemption for material or equipment to be delivered to or for the account of the Army or Navy of the United States, but does not expressly permit or forbid such person, in computing his quota, to exclude therefrom orders for military exchanges or service departments, any of these orders which bear a rating are to be included in such exception or exemption. Orders for military exchanges or service departments which do not bear a rating shall not be included in such exception or exemption, and must be charged against the quota of the person filling them.

(e) *Effect on other provisions.* In case any provision in any regulation or in any order of the War Production Board is inconsistent with any provision in this regulation, the provisions of this regulation shall govern unless such other provision expressly states that this regulation shall be inapplicable.

Issued this 13th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18868; Filed, Dec. 13, 1944;
11:06 a. m.]

**PART 3175—REGULATIONS APPLICABLE TO
THE CONTROLLED MATERIALS PLAN**

[CMP Reg. 1, Direction 56 as Amended
Dec. 13, 1944]

**ELIMINATION OF FORMS IN WHICH ALUMI-
NUM IS ALLOTTED**

The following direction is issued pursuant to CMP Reg. 1:

(a) Allotments of aluminum will no longer be made in the eight forms formerly specified in Schedule I of CMP Regulation 1. Allotments will be made only in terms of "aluminum" without further specification. Applications for allotments may be made in terms of "aluminum" without regard to the breakdown in the eight forms and shapes. An applicant filing an application on a form which has not yet been changed, may cross out the inapplicable descriptions and apply merely for the amount of "aluminum" he needs.

(b) A person who has received an allotment in terms of the eight forms may combine such allotments into one account and may thereafter allot to his suppliers in terms of "aluminum" without further specification, and, in placing authorized controlled material orders for aluminum, may charge against such single account irrespective of the forms or shapes ordered. If a person receives an allotment in one or more of the specified shapes, he may treat it as an allotment of "aluminum" without regard to such shapes.

Issued this 13th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18870; Filed, Dec. 13, 1944;
11:06 a. m.]

PART 3281—PULP AND PAPER

[General Limitation Order L-120, Amdt. 1, to Schedule I, as Amended Nov. 2, 1944]

PAPER AND PAPERBOARD FOR USE IN COMMERCIAL PRINTING

Section 3281.17 *Schedule I to Limitation Order L-120* is hereby amended in the following respects:

In the appendix of said schedule under the caption, "Process (Machine) Coated Book Papers," amend paragraph (a) (3) to read as follows:

(3) Standard basis weights (Per 500 sheets 25" x 38"); 45, 50, 60 and 70; providing the basis weight of the body stock is no heavier than 45.

Issued this 13th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18872; Filed, Dec. 13, 1944;
11:07 a. m.]

PART 3281—PULP AND PAPER

[General Limitation Order L-120, Amdt. 1 to Schedule II, as Amended Nov. 2, 1944]

PAPER AND PAPERBOARD FOR USE IN BOOK PUBLISHING

Section 3281.18 *Schedule II to Limitation Order L-120* is hereby amended in the following respects:

In the appendix to said schedule under the caption, "Process (Machine) Coated Book Papers," amend the section to read as follows:

Maximum basis weight permitted: 25" x 38"—60 and any heavier finished basis weight; providing the basis weight of the body stock is not heavier than 45.

Issued this 13th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18871; Filed, Dec. 13, 1944;
11:07 a. m.]

PART 3293—CHEMICALS

[General Allocation Order M-300, Schedule 27 as Amended Dec. 13, 1944]

ALKYL AMINES

§ 3293.1027 *Schedule 27 to General Allocation Order M-300*—(a) *Definition*. "Alkyl amines" means monomethyl amine and dimethyl amine in any form and from whatever source derived.

(b) *General provisions*. Alkyl amines are subject to the provisions of General Allocation Order M-300 as Appendix B materials. The initial allocation date is October 1, 1944. The allocation period is the calendar month, beginning with January, 1945. The small order exemption per person per month without use certificate is 112 pounds of monomethyl amine and 112 pounds of dimethyl amine (which amounts in the case of each amine to a drum containing 375 pounds of 30% solution).

(c) *Suppliers' applications on WPB-2947*. Each supplier seeking authorization to use or deliver shall file application, on Form WPB-2947 (formerly PD-602). The filing date is the 15th day of the month preceding the proposed allocation month. File separate sets of forms for each alkyl amine. Send three copies (one certified) to the War Production Board, Chemicals Bureau, Washington 25, D. C., Ref: M-300-27. The unit of measure is pounds, anhydrous basis. An aggregate quantity may be requested, without specifying customers' names, for delivery on uncertified exempt small orders. Fill in Table II.

(d) *Certified statements of use*. Each person ordering more than the exempt small order quantity of any alkyl amine per month, in the aggregate from all suppliers shall furnish each supplier with a certified statement of proposed use, in the form prescribed in Appendix D of General Allocation Order M-300. Proposed use shall be specified as follows:

Dyestuffs (specify)
Explosives (specify)
Photographic chemicals (specify)
Synthetic detergents (specify)
Bactericides (specify)
Rubber accelerators (specify)
Pharmaceuticals (specify)
Pesticides (specify)
Other product (specify)
Export (in original form)
Resale on further authorization (in original form)
Resale on exempt small orders (in original form)

(e) *Budget Bureau approval*. The above reporting requirements have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(f) *Communications to War Production Board*. Reports and communications concerning this schedule shall be addressed to: War Production Board, Chemicals Bureau, Washington 25, D. C., Ref: M-300-27.

Issued this 13th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18869; Filed, Dec. 13, 1944;
11:00 a. m.]

PART 4600—RUBBER, SYNTHETIC RUBBER, BALATA AND PRODUCTS THEREOF
[Rubber Order R-1, Direction 5]

APPENDIX II, LIST 32—REARRANGEMENT OF ORDER OF PREFERENCE GROUP 13 TO 16, INCLUSIVE

The following direction is issued pursuant to Rubber Order R-1:

The order of preference of product groups on List 32, *Regulations for the use of High Tenacity Rayon Cord*, is hereby changed as follows:

Order of preference of Groups 1 through 12 remains unchanged.

Order of preference Groups 14 and 16 become respectively 13 and 14; Group 15 remains unchanged; Group 13 becomes 16; so

that in order of preference Groups 13 through 16 read as follows:

13. Synthetic truck and bus tires including only:

Tread Types: Standard Highway, Mud-Snow.
Sizes: 14.00-20-24, 18 plies.
Construction: S-4, S-5, S-6 and S-7.
Orders: Civilian only.

14. Synthetic truck and bus tires including only:

Tread Types: Standard Highway.
Sizes: 7.50-16, 6 and 8 plies.
-17, 8 plies
-18, 8 plies
-20, 8 plies

Construction: S-4 and S-3.
Orders: Government and Civilian.

15. V-Belts.

16. Synthetic truck and bus tires including only:

Tread Types: Mud-Snow.
Sizes: 7.50-20/8 and 9.00-16/8.
Construction: S-3.
Orders: Government only.

All other provisions on List 32 remain unchanged.

(Sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 177; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; E.O. 9246, 7 F.R. 7379, as amended by E.O. 9475, 9 F.R. 10317; WPB Reg. 1 as amended Dec. 31, 1943, 9 F.R. 64)

Issued this 13th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18367; Filed, Dec. 13, 1944;
11:03 a. m.]

Chapter XI—Office of Price Administration

PART 1305—ADMINISTRATION

[Supp. Order 45, Amdt. 11]

EXEMPTION OF STAMPED ENVELOPES FROM PRICE CONTROL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Supplementary Order 45 is amended in the following respect:

Section 1305.59 (a) (3) is amended to include the following additional commodity:

Stamped envelopes sold to and by the Post Office Department of the United States Government.

This amendment shall become effective December 12, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

For the reasons set forth in the accompanying statement of considerations,

*Copies may be obtained from the Office of Price Administration.

†8 F.R. 5329, 6672, 10330, 16115, 11633; 9 F.R. 5374, 7601, 7770.

and by virtue of the authority vested in me by the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, I find that the issuance of this amendment is necessary to aid in effectuating the policy of Executive Orders Nos. 9250 and 9328.

FRED M. VINSON,
Economic Stabilization Director.

[F. R. Doc. 44-18841; Filed, Dec. 12, 1944;
4:04 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[2d Rev. MPR 150,¹ Amdt. 2]

FINISHED RICE AND RICE MILLING BY-PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

A new paragraph (c) is added to section 14 of Second Revised Maximum Price Regulation 150 to read as follows:

(c) This section shall not apply to any toll-milling for the United States Government or any of its agencies.

This amendment shall become effective December 18, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18884; Filed, Dec. 13, 1944;
11:32 a. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 422,² Amdt. 35]

CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN GROUP 3 AND GROUP 4 STORES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 422 is amended in the following respects:

1. Section 20 (n) is deleted.
2. Section 21a is deleted.
3. In section 38 (c), the item "Meat and fish (except 'Fish, processed', 'Frozen fish and seafood', and 'Meat, canned')" is amended to read "Meat and fish (except 'Fish, processed' and 'Meat, canned')", and the item "Frozen fish and seafood" is added in alphabetical order to the list of commodities excluded.
4. In section 39 (a), the item "Fish: Frozen fish and seafood" is deleted from list (5) in Table B-I.
5. Section 39 (b) (5) is deleted.

*Copies may be obtained from the Office of Price Administration.

¹ 7 F.R. 3856; 8 F.R. 11003, 12269.

² 9 F.R. 5656, 6828, 6951, 7339, 7520, 7937, 9354, 9719, 10258, 10982, 11537, 11711, 11901, 12343, 12593, 12589, 12590, 12746, 12972.

This amendment shall become effective December 21, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18880; Filed, Dec. 13, 1944;
11:33 a. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 423,¹ Amdt. 34]

CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN INDEPENDENT STORES DOING AN ANNUAL BUSINESS OF LESS THAN \$250,000 (GROUP 1 AND GROUP 2 STORES)

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 423 is amended in the following respects:

1. Section 18 (c) is amended to read as follows:

(c) *How you figure your "net cost" in certain cases.* (Applies to you if you import fresh bananas or purchase fresh bananas from importers f. o. b. port of entry or at auction; if you package and print butter; if you candle and grade eggs; if you sell "ungraded eggs"; if you purchase white potatoes or dry onions ungraded and unsacked; if you purchase ungraded, unsized and unpacked citrus fruits and you grade, size and pack such citrus fruits; if you buy poultry live or dressed, and you sell it drawn; if you buy poultry live, dressed or drawn and sell it "cut-up" or in parts; if you import coconuts; if you import packed pineapple, or packed pineapple juice, other than pineapple and pineapple juice packed in the Territory of Hawaii or in Puerto Rico; if you buy frozen fruits, berries, or vegetables from a seller pricing such items under Supplement 6 to Food Products Regulation No. 1;² or if you process smoked fish prior to offering it for sale.)

2. Section 18 (k) is deleted.

3. In section 27 (c), the item "Meat and fish (except 'Fish, processed', 'Frozen fish and seafood', and 'Meat, canned')" is amended to read "Meat and fish (except 'Fish, processed' and 'Meat, canned')", and the item "Frozen fish and seafood" is added in alphabetical order to the list of commodities excluded.

4. In section 28 (a), the item "Fish: Frozen fish and seafood" is deleted from list (5) in Table B-I.

5. Section 28 (b) (5) is deleted.

This amendment shall become effective December 21, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18881; Filed, Dec. 13, 1944;
11:34 a. m.]

¹ 9 F.R. 5671, 6829, 7340, 7520, 7937, 9354, 9720, 10259, 10982, 11537, 11711, 11902, 12340, 12593, 12746, 12972.

² 9 F.R. 8057.

PART 1351—FOOD AND FOOD PRODUCTS

[RMPR 268,¹ Amdt. 9]

SALES OF CERTAIN PERISHABLE FOOD COMMODITIES AT RETAIL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 268 is amended in the following respects:

1. The item "Frozen fish and seafood," listed under Food Commodity No. 11 in Appendix A, is deleted.

2. The definition of "Frozen fish and seafood" under Appendix A, paragraph (c) (11), is deleted.

This amendment shall become effective December 21, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18882; Filed, Dec. 13, 1944;
11:34 a. m.]

PART 1364—FRESH, CURED, AND CANNED MEAT AND FISH PRODUCTS

[MPR 419,¹ Amdt. 1]

SUN-DRIED SHRIMP

Maximum Price Regulation No. 419 is amended in the following respects:

1. Section 1 is amended to read as follows:

SECTION 1. *Maximum processors' and packers' prices for sun-dried shrimp.* (a) The prices set forth below are the maximum prices f. o. b. platform for sales by processors of sun-dried shrimp and f. o. b. the shipping point nearest the packer's warehouse for sales by packers of sun-dried shrimp.

| | |
|---|----------|
| Processors' sales of sun-dried shrimp, per pound..... | 35 cents |
| Packers' sales of sun-dried shrimp, per pound..... | 42 cents |

(b) The maximum price for the sale of sun-dried shrimp by any person other than an exporter, a packer, a processor, a wholesaler covered by Maximum Price Regulation No. 421, or a retailer covered by Maximum Price Regulation No. 422, or Maximum Price Regulation No. 423, is his supplier's maximum price plus incoming transportation, other than local hauling, trucking and handling charges, paid by him.

(c) With the first delivery of any item of sun-dried shrimp after the effective date of any amendment to this regulation changing the seller's maximum price, every seller subject to this regulation shall supply each wholesaler and retailer who purchases from him with written notice as set forth below:

(Insert date)

NOTICE TO WHOLESALE AND RETAILERS

Our OPA maximum price for (describe item) has been changed under the provisions

¹ 8 F.R. 6129, 7116, 7661, 7592, 8082, 9305, 9299, 9460, 10568.

² 8 F.R. 9286.

of Maximum Price Regulation No. 419. We are authorized to inform you that if you are a wholesaler or a retailer pricing this item under Maximum Price Regulations Nos. 421, 422 or 423, you must refigure your ceiling price for the item in accordance with the applicable provisions of those regulations (see section 6 in each case). You must refigure your ceiling price on the first delivery of this item to you containing this notification after (insert effective date of the amendment).

For a period of 90 days after the effective date of such amendment, and with the first delivery after the 90-day period to each person who has not made a purchase within that time, the seller shall include in each box, carton or case containing the item the written notice set forth above.

2. Section 2 is amended to read as follows:

SEC. 2. *Sales of sun-dried shrimp at higher than maximum prices prohibited.*

(a) Regardless of any contract, agreement or other obligation no person shall make a sale, or a purchase in the course of trade or business, of sun-dried shrimp, for which a maximum price is established by this regulation at a price higher than the maximum price so established. No person shall agree, offer, solicit or attempt to do any of these things.

(b) Prices lower than the maximum prices may, of course, be charged and paid.

3. Section 11 is amended to read as follows:

SEC. 11. *Definitions.* When used in this maximum price regulation the term: "Packer" means a person who repacks sun-dried shrimp at a warehouse remote from a shrimp drying platform and sells it from that warehouse in the containers in which it is eventually sold to retailers and exporters.

"Processor" means a person who sells or distributes sun-dried shrimp from the vicinity of a drying platform where shrimp is processed.

"Sun-dried shrimp" means shrimp or prawn which have been cooked in brine and sun-dried, and from which the shells and heads have been removed.

Unless the context otherwise requires, the definitions set forth in section 302 of the Emergency Price Control Act of 1942 shall apply to other terms used herein.

This amendment shall become effective December 18, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18879; Filed, Dec. 13, 1944; 11:33 a. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS

[RMPR 507]

CEILING PRICES OF CERTAIN FRESH AND FROZEN FISH AND SEAFOOD SOLD AT RETAIL

Maximum Price Regulation No. 507 is redesignated Revised Maximum Price

Regulation No. 507 and is revised and amended to read as set forth herein.

A statement of the considerations involved in the issuance of this regulation, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

ARTICLE I—PURPOSE AND SCOPE OF THE REGULATION

Sec.

1. What this regulation does.
2. What stores are covered by this regulation and how you find out what group you are in.
3. How and when you figure your ceiling prices for fresh and frozen fish and seafood.
4. Directions for figuring ceiling prices for fresh and frozen fish and seafood.
5. Prices which you must post.
6. Indirect price increases prohibited.
7. Prohibitions.
8. Sales slips and receipts.
9. Records.
10. Licensing.
11. Notice of dollars-and-cents ceiling prices.
12. Further provisions supplementing or explaining this regulation.
- 12a. Delegation to Regional Administrator for Region VIII.

ARTICLE II—SPECIAL PRICING PROVISIONS

13. Additions for Group 3 and 4 stores for delivery from warehouse to store.
14. Additions allowed for deliveries made by "fish stores".
15. How you figure your ceiling prices for items which you "process".
- 15a. Ceiling prices for fish bought "pan-frozen" in blocks or cakes.
16. How you figure your "net cost" for items which you import.

ARTICLE III—ADJUSTMENT PROVISIONS

17. How Group 3 and 4 stores may, under certain conditions, use the Group 1 and 2 mark-ups.
18. Applications for adjustment.

ARTICLE IV—MISCELLANEOUS PROVISIONS

19. How you find the "annual gross sales" of your store.
20. How you determine your group in certain special cases.
21. Taxes.
22. Transfer of business and stock in trade.
23. Relation to other regulations.
24. Geographical applicability.
25. Definitions.

ARTICLE V—TABLES

26. Table of mark-ups for fresh and frozen fish and seafood (Table A).

AUTHORITY: § 1364.352 issued under 56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9323, 8 F.R. 4681.

ARTICLE I—PURPOSE AND SCOPE OF THE REGULATION

SECTION 1. *What this regulation does.* This regulation fixes new ceiling prices for domestic and imported fresh and frozen fish and seafood items listed in Table A, for all retail stores, retail route sellers and wagon retailers. These new ceiling prices are to be used instead of the ceiling prices figured under any other price regulation or order issued by the Office of Price Administration (hereinafter called OPA), except as otherwise provided in any order fixing dollars-and-

*Copies may be obtained from the Office of Price Administration.

cents ceiling prices which has been or which may be issued by the OPA pursuant to Revised General Order No. 51.¹

SEC. 2. *What stores are covered by this regulation and how you find out what group you are in—(a) What stores are covered.* Your store is covered by this regulation if you are a retailer who buys and resells food products, for the most part to ultimate consumers who are not commercial, industrial or institutional users. Ceiling prices for sales to other retailers, hotels, boarding houses, restaurants, institutions and other eating places selling or furnishing meals are the ceiling prices fixed by Maximum Price Regulation No. 418² for fresh fish and seafood, and by Maximum Price Regulation No. 364³ for frozen fish and seafood. Nevertheless, you may, during any month, use the ceiling prices fixed by this regulation in selling to eating places or to other retailers, if 80 percent or more of your total sales of fresh and frozen fish and seafood during the previous calendar month were sales at retail to ultimate consumers. Retail route sellers and wagon retailers shall, for the purpose of this regulation, regard themselves as stores, and figure their ceiling prices as such.

(b) *What are Group 1, 2, 3 and 4 stores.* For the purposes of this regulation, Group 1, 2, 3 and 4 stores are defined as follows:

(1) *Group 1.* Your store is in Group 1 if it is an "independent" store with "annual gross sales" of less than \$50,000.

(2) *Group 2.* Your store is in Group 2 if it is an "independent" store with "annual gross sales" of \$50,000 or more, but less than \$250,000.

(3) *Group 3.* Your store is in Group 3 if its "annual gross sales" are less than \$250,000, and if it is not an "independent" store.

(4) *Group 4.* Your store is in Group 4 if its "annual gross sales" are \$250,000 or more.

(5) *Independent store.* Your store is an "independent" store if it is not one of four or more stores under one ownership whose combined "annual gross sales" are \$500,000 or more.

(c) *How to post a sign of the group your store is in.* At all times, you must have posted a sign showing the group your store is in under this regulation (reading "OPA-1", "OPA-2", "OPA-3" or "OPA-4", whichever applies to you), or you must have posted a sign which the OPA may furnish you. However, you may post the sign of another group, if you are permitted to do so under any order issued under Revised General Order No. 51. The sign must be posted so that it can be clearly seen by your customers.

SEC. 3. *How and when you figure your ceiling prices for fresh and frozen fish*

¹ 9 F.R. 403, 11862.

² 8 F.R. 9366, 10038, 10513, 10933, 11734, 11037, 12468, 12233, 12623, 13297, 13182, 13392, 14049, 14475, 14616, 15237, 15430, 16131, 16293, 16290; 9 F.R. 90, 1325, 1532, 1575, 2153, 2403, 2631, 3038, 3383, 3578, 3340, 4359, 4521, 6103, 6452, 7163, 11273, 11426, 12387.

³ 9 F.R. 11065, 11273, 12123, 12130, 12413, 12636, 12530, 14063.

and seafood—(a) *General rule.* Your ceiling price for each item of fresh or frozen fish and seafood (that is, for each kind, size, and style of dressing or preparation), listed in Table A shall be the total of (1) the "net cost" of the largest delivery of the item received by you during the preceding seven-day period if you are a Group 1 or 2 store, or the weighted average "net cost" of all deliveries of the item during the preceding seven-day period if you are a Group 3 or 4 store, plus (2) the mark-up given your group for the item in Table A.

(b) *When you must figure your ceiling prices.* By the opening of business on December 21, 1944, you must have figured your ceiling price for each item of fresh and frozen fish and seafood listed in Table A which you have in stock at that time. These ceiling prices must be checked each week thereafter, and changed on Thursday of each week for any item, if your "net cost" of that item has changed in the preceding seven days. Never change your ceiling price on any day but Thursday.

For any item which you receive for the first time, or which you have not received during the preceding seven days, you must figure your ceiling price as soon as you receive it and before you make any sales, using the "net cost" of that first delivery. On each Thursday after that, you must treat the item as you would any other item covered by this regulation.

Stores under one ownership pricing from a central point may refigure ceiling prices for items so priced, based on the "net cost" of deliveries received during the seven days preceding Tuesday of each week. These prices must not be put into effect until the following Thursday.

SEC. 4. Directions for figuring ceiling prices for fresh and frozen fish and seafood—(a) "Net cost"—(1) Provisions applicable to all stores. (i) Your "net cost" will be the amount you paid your supplier, less all discounts except the discount for prompt payment, plus all transportation charges you paid to transport the item to your usual receiving point, which may include costs for icing and refrigeration in transit, but which may not include costs for local trucking and local unloading.

(ii) Your "net cost" must be based on purchases delivered to your usual receiving point.

(iii) Your "net cost" must be figured on the basis of a per pound selling unit. Always figure "net cost" to three decimal places. Do not round out any fractions until you have added your mark-up.

(iv) You may never use as "net cost" the cost of a purchase from another retailer, and you must never figure your "net cost" on a purchase made at a cost higher than your supplier's ceiling price.

(2) *Provisions applicable to Group 1 and 2 stores—(i) "Net cost" of largest delivery.* If you are a Group 1 or 2 store, to figure your ceiling price, you must first find the "net cost" of the largest delivery received by you of the item during the seven-day period before the Thursday for which you are figuring your price. If

there are two or more of such largest deliveries of the same quantity, use the most recent of these deliveries.

(ii) *Use of weighted average "net cost" of largest delivery.* If you are a Group 1 or 2 store, you may use the weighted average "net cost" of all deliveries during the seven-day period, instead of using the "net cost" of the largest delivery during that period. If you figure "net cost" in this manner, however, you may not use the "net cost" of the largest delivery during the preceding seven-day period for any of the items listed in Table A.

(3) *Provisions applicable to Group 3 and 4 stores.* If you are a Group 3 or 4 store, your "net cost" will be the weighted average "net cost" of all deliveries of the item to you during the seven-day period before the Thursday for which you are figuring your price, except that stores under one ownership which price from a central point may use the weighted average "net cost" of deliveries received during the seven days preceding Tuesday of each week.

(b) *Mark-up.* Turn to Table A to find the mark-up for the item given your group of store. Table A gives one set of mark-ups for fresh fish and seafood and a different set of mark-ups for frozen fish and seafood.

(c) *Ceiling prices.—(1) Dollars-and-cents mark-ups.* If the item has been given a dollars-and-cents mark-up in Table A, your ceiling price will be the total of your dollars-and-cents mark-up added to your "net cost".

(2) *Percentage mark-ups.* If the item has been given a percentage mark-up in Table A, you will get your ceiling price by multiplying your "net cost" by the percentage mark-up, and adding the result to your "net cost".

(d) *Fractions.* Where the calculation results in a fraction of a cent, the figure must be reduced to the next lower cent if the fraction is less than $\frac{1}{2}$ cent, and may be increased to the next higher cent, if the fraction is $\frac{1}{2}$ cent or more.

If you sell an item in a quantity other than the selling unit given in Table A, you must reduce or increase your price proportionately. If figuring a price for a quantity different from the "selling unit" results in a fraction of a cent, you may charge the next higher cent.

SEC. 5. Prices which you must post. At all times, you must have your current selling price for each item (stating whether it is fresh or frozen) clearly shown at the place where you offer the item for sale. Of course, this posted price must never exceed your ceiling price.

SEC. 6. Indirect price increases prohibited. You must not evade any of the provisions of this regulation or any order issued pursuant to it by any scheme or device. You must not, as a condition of selling any particular item, require a customer to buy anything else. Any such evasion is punishable as a violation of this regulation.

SEC. 7. Prohibitions. On and after December 21, 1944, if you sell or deliver, or offer to sell or deliver at a price higher than your ceiling price fixed by this regu-

lation or any order issued pursuant to it, or if you otherwise violate any provision of this regulation or any order issued pursuant to it, you are subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended. Also, any person who, in the course of trade or business, buys from you at a price higher than your ceiling price, is subject to the criminal penalties and civil enforcement actions provided for by that act.

SEC. 8. Sales slips and receipts. If you have customarily given a purchaser a sales slip, receipt or similar evidence of purchase, you must continue to do so. Furthermore, regardless of your custom, you must give any customer who asks for it a receipt showing the date, your name and address, and quantity and name of each item sold (stating whether it is a fresh or frozen item), and the price you charged for it.

SEC. 9. Records. After December 21, 1944, you must keep for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, all your invoices, freight bills, and other records showing the price you paid and the date you received delivery of each item covered by this regulation.

You are required to show all your invoices on request of any OPA representative, and to furnish on request of any OPA representative a written record of your ceiling price in effect at any particular time or times for any or all of the items covered by this regulation. You must also keep available for inspection by any OPA representative the records you used in deciding what group your store is in.

Stores under one ownership pricing from a central point must also keep available at all times in each store a list showing the current selling price, as set at the central point, of each item as priced. These price lists must be kept in each store, or, in the alternative, must be kept in each store for thirty days, and thereafter in the warehouse from which the items are delivered to the store, and must be shown, on request, to any OPA representative.

SEC. 10. Licensing. The provisions of Licensing Order No. 1,⁴ licensing all persons who make sales under price control, are applicable to all sellers subject to this regulation. A seller's license may be suspended for violations of the license or of one or more applicable price schedules or regulations. A person whose license is suspended may not, during the period of suspension, make any sale for which his license has been suspended.

SEC. 11. Notice of dollars-and-cents ceiling prices. From time to time the OPA may, by order issued pursuant to Revised General Order No. 51, fix in your region or community, dollars-and-cents ceiling prices for some or all of the items under this regulation. When these dollars-and-cents prices are fixed, you may not thereafter sell at higher prices, and

⁴ 8 F.R. 13240.

those orders may provide that such prices replace the ceiling prices which you have under this regulation. If such orders do not provide that they replace your prices under this regulation, you must continue to figure your prices under this regulation.

SEC. 12. Further provisions supplementing or explaining this regulation. From time to time, the Price Administrator may, by amendment, issue further provisions which will supplement the provisions of this regulation or explain the rights and duties of buyers and sellers under it. These further provisions will become part of this regulation and may be added as paragraphs to this section.

SEC. 12a. Delegation to Regional Administrator for Region VIII. The Regional Administrator for Region VIII may, by order, fix cents-per-pound mark-ups over "net cost" for sales by retail stores, retail route sellers and wagon retailers of those species of fresh fish and seafood for which no mark-ups have been established in Revised Maximum Price Regulation No. 507 and for which the Regional Administrator, under the authority of section 20 (a) of Maximum Price Regulation No. 418, has by order fixed maximum prices for sales at other levels of distribution: *Provided, however,* That the mark-ups so established shall not exceed those generally prevailing during 1942.

The Regional Administrator for Region VIII shall issue with each order an opinion setting out that the above conditions have been satisfied. Each order shall include all of the provisions of general applicability in Revised Maximum Price Regulation No. 507. Any order issued pursuant to this section shall apply to the area designated by the Regional Administrator, but in no event shall the order extend beyond the limits of Region VIII.

ARTICLE II—SPECIAL PRICING PROVISIONS

SEC. 13. Additions for Group 3 and 4 stores for delivery from warehouse to store. If you are a Group 3 or 4 store, and your store is located at a distance of 125 miles or more from your warehouse, which is your usual receiving point, you may, in figuring your ceiling price for an item delivered from the warehouse to your store, add to your "net cost" for the item whichever of the following amounts applies:

(a) If the store is located at a distance of from 125 through 199 miles from such warehouse, you may add 1 percent of your "net cost".

(b) If the store is located at a distance of from 200 through 299 miles from such warehouse, you may add 2 percent of your "net cost".

(c) If the store is located at a distance of from 300 through 399 miles from such warehouse, you may add 3 percent of your "net cost".

(d) If the store is located at a distance of 400 miles or more from such warehouse, you may add 4 percent of your "net cost".

SEC. 14. Additions allowed for deliveries made by "fish stores". (a) If you are a "fish store" and you deliver to your customer's home or place of business any of the items covered by this regulation, you may add to the total value of the delivery, as a separate charge, whichever of the following amounts applies:

| Value of delivery | Additions allowed |
|-------------------|-------------------|
| \$0.00-\$0.99 | No-addition |
| \$1.00-\$1.99 | 10¢ |
| \$2.00-\$2.49 | 15¢ |
| \$2.50-\$3.49 | 20¢ |
| Over \$3.50 | 25¢ |

(b) If you make such deliveries and add such charges, you are required to keep for one month a copy of each sales slip or invoice, itemizing clearly your prices for the items delivered and the amount of the delivery charges permitted under the provisions of this section.

SEC. 15. How you figure your ceiling prices for items which you "process".

(a) **Fresh fish—(1) "Net cost".** If, prior to offering any item of fresh fish for sale, you "process" it by changing its form to either drawn, dressed, dressed and skinned, fillets, cuts or steaks (sliced), you will figure your "net cost" as though you had purchased the item already processed. Your "net cost" for any style of dressing is the price fixed at the time you process it, for that style of dressing in Maximum Price Regulation No. 418, as listed in the table of prices covering your supplier's sales to you. (Add the transportation and container allowances permitted in Maximum Price Regulation No. 418.) If the item which you "process" is one which you purchased from a producer under Table A in Maximum Price Regulation No. 418, your "net cost" is the price fixed at the time you process it, for that style of dressing in Table B of Maximum Price Regulation No. 418.

If, prior to offering any item of fresh fish for sale, you "process" it by changing its form to cuts or steaks (sliced), and if Maximum Price Regulation No. 418 does not fix a price for that style of dressing, you will figure your "net cost" as follows:

(i) For salt-water fish, find the price per pound fixed at the time you process it, in Maximum Price Regulation No. 418 in the table of prices covering your supplier's sales to you of that kind of fish bought dressed. (If the item which you process is one which you purchased from a producer under Table A of Maximum Price Regulation No. 418, use the dressed price fixed at the time you process it, in Table B of Maximum Price Regulation No. 418.) Multiply that price by 1.40. (Add the transportation and container allowances permitted in Maximum Price Regulation No. 418.) The resulting figure will be your "net cost" per pound for the item.

(ii) For fresh-water fish, find the price per pound fixed at the time you process it, in Maximum Price Regulation No. 418 in the table of prices covering your supplier's sales to you of that kind of fish bought round. Multiply that price by 1.45. (Add the transportation and container allowances permitted in

Maximum Price Regulation No. 418.) The resulting figure will be your "net cost" per pound for the item.

If you received deliveries from more than one type of supplier, use the table price in Maximum Price Regulation No. 418 applicable to the type of supplier from whom you received the largest single delivery.

NOTE: This paragraph (a) applies only to processing which changes the item to one of the following major styles of dressing: drawn, dressed, dressed and skinned, fillets, cuts or steaks.

(2) **Mark-up.** (i) Your mark-up for any item of fresh fish which you process prior to offering for sale by changing the form to drawn, dressed, or dressed and skinned, shall be the mark-up given your group of store for the item in the table covering whole fish sold on gross weight basis and prepared to the customer's order.

(ii) Your mark-up for any item of fresh fish which you process prior to offering for sale by changing the form to fillets, cuts or steaks shall be the mark-up given your group of store for the item in the table covering fillets, cuts and steaks sold as purchased.

For example, if in the month of January you purchase fresh haddock drawn from a cash-and-carry wholesaler (Table D) under Maximum Price Regulation No. 418, and if, prior to offering the haddock for sale, you change its form from drawn to dressed, your "net cost" under this regulation is the Table D price listed in Maximum Price Regulation No. 418 for dressed haddock (plus transportation and container allowances permitted in Maximum Price Regulation No. 418). To figure your ceiling price, add to your "net cost" the per pound mark-up given your group of store for haddock in the table covering whole fish sold on gross weight basis and prepared to the customer's order.

If instead of dressing the haddock, you fillet it, your "net cost" is the Table D price listed in Maximum Price Regulation No. 418 for haddock fillets (plus transportation and container allowances permitted in Maximum Price Regulation No. 418). To figure your ceiling price, add to your "net cost" the per pound mark-up given your group of store for haddock in the table covering fillets, cuts and steaks sold as purchased.

Or, for example, if in the month of March you purchase fresh haddock, (a salt-water fish) round, drawn, or dressed, from a cash-and-carry wholesaler (Table D) under Maximum Price Regulation No. 418, and if, prior to offering the haddock for sale, you change its form to steaks (sliced), your "net cost" under this regulation is the Table D price listed in Maximum Price Regulation No. 418 for dressed haddock multiplied by 1.40 (plus transportation and container allowances permitted in Maximum Price Regulation No. 418). To figure your ceiling price, add to your "net cost" the per pound mark-up given your group of store for haddock in the table covering fillets, cuts and steaks sold as purchased.

However, if in the month of March you purchase fresh Canadian pickerel (a fresh-water fish) round, gutted, or headed and gutted, from a cash-and-carry wholesaler (Table D) under Maximum Price Regulation No. 418, and if, prior to offering the pickerel for sale you change its form to steaks (sliced), your "net cost" under this regulation is the Table D price listed in Maximum Price Regulation No. 418 for round Canadian pickerel multiplied by 1.45 (plus transportation and container allowances permitted in Maximum Price Regulation No. 418). To figure your ceiling price, add to your "net cost" the per pound mark-up given your group of store for Canadian pickerel in the table covering fillets, cuts and steaks sold as purchased.

(3) If, prior to offering any item of fresh fish for sale, you scale and clean it in such a manner that the form of the fish is not changed from one major style of dressing to another, and such scaling and cleaning is the only processing you perform, you may add $\frac{1}{2}$ cent per pound to your "net cost" of the item figured under section 4.

(b) *Fresh seafood*—(1) "Net cost". If, prior to offering any item of fresh seafood for sale, you "process" it by changing its form to either headless, headless and veined, peeled, or peeled and veined, you will figure your "net cost" as though you had purchased the item already processed. Your "net cost" for any style of dressing is the price, fixed at the time you process it, for that style of dressing in Maximum Price Regulation No. 418, as listed in the table of prices covering your supplier's sale to you. If the item which you "process" is one which you purchased from a producer under Table A in Maximum Price Regulation No. 418, your "net cost" is the price, fixed at the time you process it, for that style of dressing in Table B of Maximum Price Regulation No. 418. If you received deliveries from more than one type of supplier, use the table price in Maximum Price Regulation No. 418 applicable to the type of supplier from whom you received the largest single delivery.

(2) *Mark-up*. Your mark-up for any item of fresh seafood which you "process" prior to offering for sale shall be the mark-up given your group of store for the item in the table covering fresh seafood sold as purchased.

(c) *Frozen fish and seafood*—(1) "Net cost". (i) If, prior to offering for sale any item of frozen fish, you process it by changing its form to either drawn (gutted), dressed, dressed and skinned, fillets, cuts or steaks (sliced), you will figure your "net cost" as though you had purchased the item already processed. Your "net cost" for any style of dressing is the price fixed, at the time you process it, for that style of dressing in Maximum Price Regulation No. 364 for your supplier's sales to you. (Add the transportation allowance and add or deduct the container allowance specified in Maximum Price Regulation No. 364.)

(ii) If, prior to offering for sale any item of frozen salt-water fish, you process

it by changing its form to cuts or steaks (sliced), and if Maximum Price Regulation No. 364 does not fix a price for that style of dressing, you will figure your "net cost" as follows: Find the price per pound fixed, at the time you process it, in Maximum Price Regulation No. 364 for your supplier's sales to you of that kind of fish bought dressed. Multiply that price by 1.40. (Add the transportation allowance and add or deduct the container allowance specified in Maximum Price Regulation No. 364.) The resulting figure will be your "net cost" per pound for the item.

(iii) If, prior to offering for sale you process any item of frozen fish or seafood for which Maximum Price Regulation No. 364 does not fix a maximum price or for which you are unable to figure your "net cost" under (i) or (ii) above, you shall not attempt to figure a "net cost" and apply a mark-up under this regulation. Instead, you must figure your ceiling price for such item as a processor under the applicable maximum price regulation covering the sales of such item by processors.

NOTE: This paragraph (c) applies only to processing which changes the item to one of the following major styles of dressing: drawn (gutted), dressed, dressed and skinned, fillets, cuts or steaks (sliced).

(2) *Mark-up*. (i) Your mark-up for any item of frozen fish which you process prior to offering for sale by changing the form to either drawn (gutted), dressed or dressed and skinned, shall be the mark-up given your group of store for the item in the table covering whole fish sold on gross weight basis and prepared to the customer's order.

(ii) Your mark-up for any item of frozen fish which you process prior to offering for sale by changing the form to fillets, cuts or steaks (sliced), shall be the mark-up given your group of store for the item in the table covering fillets, cuts and steaks sold as purchased.

SEC. 15a. *Ceiling prices for fish bought "pan-frozen" in blocks or cakes*. If you purchase whole fish, round, drawn, or dressed which has been "pan-frozen" in a solid cake or block of 10 pounds or more, and if prior to offering for sale you break or separate the individual fish from the cake or block, and offer it for sale as whole fish, round, drawn or dressed, you may add 1 cent per pound to your "net cost."

SEC. 16. *How you figure your "net cost" for items which you import*—(a) *Fresh fish and seafood*. If you import any item covered by this regulation, your "net cost" may not exceed the Table B price (plus transportation and container allowances) fixed in Maximum Price Regulation No. 418 for the item.

(b) *Frozen fish and seafood*. If you import any item covered by this regulation, your "net cost" may not exceed the applicable listed base price (plus transportation and container allowances) fixed in section 13 of Maximum Price Regulation No. 364.

ARTICLE III—ADJUSTMENT PROVISIONS

SEC. 17. *How Group 3 and 4 stores may, under certain conditions, use the Group 1 and 2 mark-ups*. (a) If you are a Group 3 or 4 store, and you have received permission to use the Group 1 mark-ups under Maximum Price Regulation No. 422,⁹ or the Group 1 and 2 mark-ups under Maximum Price Regulation No. 336,⁸ or Maximum Price Regulation No. 355,⁷ you must figure your ceiling prices in accordance with the provisions of this regulation applicable to Group 3 and 4 stores, except that you may use the Group 1 and 2 mark-ups under this regulation. You must then post the Group 1 sign.

(b) If you are a Group 3 or 4 "fish store" which meets the gross margin requirements specified in this section, and you do business in the manner outlined below, you may apply under paragraph (c) of this section to use the mark-ups provided for Group 1 and 2 stores:

(1) Your store generally offers to all its customers the services of taking orders by telephone, carrying monthly charge accounts, and providing delivery service;

(2) The general level of your prices for fish and seafood was, during September 1942, at least as high as the level maintained by Group 1 and 2 stores, and was generally higher than that maintained by Group 3 and 4 stores for such items in your community; and

(3) The total gross margin in your fiscal year 1941 was more than 25 percent on all sales and also, if you are not an "independent" store, more than 25 percent on the combined sales of the items in all the stores in your organization. If you were not in business in 1941, use your most recent fiscal year (or fiscal period, if not in business a full fiscal year).

(c) Your application must be filed in duplicate on or before June 24, 1944, with your nearest district OPA office on a form which you may obtain from that office. You may combine on one form the applications of more than one of your stores. If your application is finally approved, OPA will tell you when to begin using the Group 1 and 2 mark-ups, and from such time on you shall post a sign in your store designating it as a "Group 1" store, and it shall be considered a Group 1 store for all orders issued under Revised General Order No. 51.

SEC. 18. *Applications for adjustment*. Any Regional Office of the OPA or such offices as may be authorized by order issued by the appropriate Regional Office, may act on all applications for adjustment under the provisions of this regulation, and may deny any application filed under section 17 or revoke any order granting adjustment under that section if denial of such application would not cause the applicant a substantial

⁹ 9 F.R. 5656, 6828, 6951, 7330, 7520, 7937, 9354, 9719; 10258, 10982, 11537, 11711, 11901, 12343, 12593, 12589, 12590, 12746, 12972.

⁸ 8 F.R. 2859, 4253, 5317, 5634, 6212, 7002, 8944, 9366, 12480, 13181, 15670; 9 F.R. 167, 2212, 3709, 4356, 5589, 8334, 9834, 12210.

⁷ 9 F.R. 5504, 8794, 10585, 12128.

financial hardship. Applications for adjustment are governed by Revised Procedural Regulation No. 1.⁸

ARTICLE IV—MISCELLANEOUS PROVISIONS

SEC. 19. How you find the "annual gross sales" of your store. (a) To find your "annual gross sales", take your total sales for the calendar year 1943. Include all sales as shown on your books, except sales made by a restaurant operated in conjunction with your store. You can use your Federal Income Tax Return to get your gross sales for all or part of the calendar year 1943 which is covered by such return. If you own more than one store, figure the sales for each store separately, treating each as a separate retailer.

(b) If you were not in business during the entire year 1943, you must divide your total sales from the time you began operation up to May 25, 1944, by the number of weeks you were in business. This will get you your weekly average sales. Multiply the figure by 52, and the result is your "annual gross sales".

SEC. 20. How you determine your group in certain special cases—(a) Stores in which more than one retailer operates. If you sell fresh or frozen fish and seafood in a retail store in which there are other food retailers, none of whom sells fish and seafood, you must find your group by taking the combined "annual gross sales" of all the food retailers in that store.

(b) *New stores.* If you open a retail store after May 25, 1944, you may consider yourself a Group 1 store if you are an "independent" store, or a Group 3 store if you are not an "independent" store. However, after you have been in business for three months, you must determine again what group your store is in. To do this, take your total sales for the three-month period and multiply by four. Use the result as your "annual gross sales" in determining the group in which your store belongs.

If you find that your store should now be in another group, you may continue to use the Group 1 or Group 3 mark-ups until the second Thursday following the end of the three-month period, by which time you must have refigured all your ceiling prices using the mark-ups for your new group.

If, by reason of the new store, you now are one of four or more stores under one ownership, you must, at the end of the three-month period, refigure the combined "annual gross sales" for all of your stores. If the combined "annual gross sales" are \$500,000 or more, all of your stores must then be considered as Group 3 or 4 stores. You may continue to use the existing ceiling prices in each store until the second Thursday following the end of the three-month period, by which time you must have refigured all of your ceiling prices in each store, using the mark-ups for its proper group.

(c) *Discontinuance of stores.* (1) If you are not an "independent" store and you close one or more of your stores, so that you now have less than four stores

under one ownership, you may find your group for each of the remaining stores by determining the "annual gross sales" under section 19, treating each store as an "independent" store.

(2) If you are not an "independent" store, and you close one or more of your stores, but four or more stores continue under one ownership, you may figure the combined "annual gross sales" under section 19 for those remaining in operation. If the combined "annual gross sales" are not \$500,000 or more, you may then determine your group for each store, treating each store as an "independent" store.

(3) If you find that any store is now in another group, you may refigure all of your ceiling prices for that store before the opening of business on any Thursday.

SEC. 21. Taxes. You may collect, in addition to your ceiling price, any tax upon or incident to a sale at retail of items covered by this regulation, if you state the tax separately, and if the statute or ordinance does not prohibit sellers from stating and collecting the tax separately from the price.

SEC. 22. Transfer of business and stock in trade. If, after December 21, 1944, you acquire in any way the business, assets, and stock in trade of any seller at retail subject to this regulation, and you carry on the business or continue to deal in the same type of food products in that same store, your ceiling prices shall be the same as those of the former owner, as if no transfer had taken place. You must keep all the records needed to verify your ceiling prices. The former owner must either preserve and make available to you, or give you, all the records of his transactions before you acquired the store, which you need to comply with the record provisions of this regulation.

If the transfer changes the business from one group of retail store to another, your ceiling prices shall be those for the group of retailer to which you belong under this regulation.

SEC. 23. Relation to other regulations. The provisions of this Revised Maximum Price Regulation No. 507, except as otherwise provided in this regulation, shall, on and after December 21, 1944, supersede the provisions of Maximum Price Regulations Nos. 422, 423,⁹ and 439,¹⁰ and any other applicable price regulation or order issued by the OPA, except any order issued pursuant to Revised General Order No. 51, with respect to sales by retail stores, retail route sellers and wagon retailers of any kind of fish or seafood for which ceiling prices are established by this regulation.

SEC. 24. Geographical applicability. The provisions of this regulation shall

apply to the 48 states of the United States and to the District of Columbia.

SEC. 25. Definitions. (a) (1) "Sale at retail" shall mean a sale to an ultimate consumer other than a commercial, industrial or institutional user.

(2) "Fish store" is a store at least 80 percent of whose sales are sales of fish or seafood to ultimate consumers other than commercial, industrial or institutional users.

(3) "Delivery" of an item covered by this regulation shall be considered to have occurred when the item has been received by you at your usual receiving point.

(4) "Usual receiving point" will be either your retail store or your warehouse from which you supply your retail stores, depending upon where you normally receive the particular item you are pricing under this regulation.

(5) "Item" is each kind, size, and style of dressing or preparation of fish and seafood listed in Table A, both domestic and imported. Fresh fish and seafood shall be considered as separate items from frozen fish and seafood, and you must figure separate ceiling prices for them. You must figure a separate ceiling price for each item you sell.

(6) "Process" shall mean any operation by a retailer prior to offering the item for sale, whereby the form of the fish is changed to either drawn (gutted), dressed, dressed and skinned, filets, cuts or steaks, or the form of seafood is changed to headless, headless and veined, peeled, or peeled and veined.

(7) "Prepared to the customer's order" shall mean any customary operation by a retailer, within the limitations of his mechanical facilities, such as cleaning, running the fins, trimming, scaling, gutting, heading, slicing, or filleting, after offering the item for sale. Where the customer requests whole fish in the form in which it is offered, the sale shall likewise be regarded as "prepared to the customer's order".

(8) "Whole fish" shall mean any fish item round, drawn, dressed, and dressed and skinned, but shall not include filets, cuts and steaks.

(9) "Major styles of dressing" shall mean round, drawn (gutted), dressed, dressed and skinned, filets, cuts and steaks.

(b) "Frozen fish and seafood" shall mean any fish or seafood which has been artificially frozen or frozen by exposure to the elements for preservation. Unless the context otherwise requires, in respect to frozen fish and seafood, the definitions set forth in section 12 of Maximum Price Regulation No. 364 shall apply to terms used herein wherever applicable.

(c) Unless the context otherwise requires, in respect to fresh fish and seafood, the definitions in Maximum Price Regulation No. 418, as amended, and in respect to both fresh and frozen fish and seafood, in section 302 of the Emergency Price Control Act of 1942, as amended, shall apply to the terms used herein.

⁸ 9 F.R. 10476.

No. 249—5

⁹ 9 F.R. 5671, 6829, 7340, 7520, 7937, 8354, 9720, 10259, 10382, 11537, 11711, 11962, 12340, 12593, 12746, 12972.

¹⁰ 8 F.R. 10267, 10732, 11686, 12693, 13920, 14986, 17193.

ARTICLE V—TABLES

SEC. 26. Table of mark-ups for fresh and frozen fish and seafood (Table A).

CENTS-PER-POUND MARK-UPS OVER "NET COST" ALLOWED TO RETAILERS FOR FISH AND SEAFOOD COVERED BY THIS REGULATION, BY SPECIES, FOR THE MONTHS OF OCTOBER, NOVEMBER, DECEMBER, JANUARY, FEBRUARY, MARCH AND APRIL.

| Kind of fish | Whole fish, sold on gross weight basis and prepared to customer's order ¹ | | Fillets, cuts and steaks sold as purchased ¹ | |
|--|--|-------------------|---|-------------------|
| | Groups I and II | Groups III and IV | Groups I and II | Groups III and IV |
| I. Fresh fish | | | | |
| 1. Alewives..... | Cts. per lb. 7 | Cts. per lb. 5 | Cts. per lb. 10 | Cts. per lb. 9 |
| 2. Blackback..... | 9 | 7 | 10 | 8 |
| 3. Codfish, Atlantic..... | 9 | 7 | 10 | 8 |
| 4. Cusk..... | 9 | 7 | 10 | 7 |
| 5. Dab, Sea..... | 8 | 6 | 10 | 8 |
| 6. Haddock..... | 9 | 7 | 10 | 8 |
| 7. Hake..... | 9 | 7 | 10 | 7 |
| 8. Hake, Mud..... | 8 | 6 | 10 | 7 |
| 9. Herring, Atlantic..... | 7 | 5 | 10 | 7 |
| 10. Pollock..... | 8 | 6 | 9 | 7 |
| 11. Rosefish..... | 8 | 6 | 10 | 7 |
| 12. Sole, Grey..... | 9 | 7 | 11 | 11 |
| 13. Sole, Lemon..... | 10 | 8 | 14 | 14 |
| 14. Swordfish..... | 12 | 11 | 11 | 10 |
| 15. Whiting..... | 8 | 6 | 9 | 7 |
| 16. Wolfish..... | 10 | 9 | 10 | 9 |
| 17. Yellowtail, Atlantic..... | 8 | 6 | 10 | 9 |
| 18. Bonito..... | 9 | 7 | 9 | 7 |
| 19. Cod, True, Pacific..... | 9 | 7 | 10 | 7 |
| 20. Flounder, Pacific..... | 8 | 6 | 10 | 7 |
| 21. Halibut..... | 10 | 8 | 10 | 7 |
| 22. Ling Cod, Pacific..... | 9 | 7 | 10 | 8 |
| 23. Rock (Red) Cod, Pacific..... | 9 | 7 | 10 | 7 |
| 24. Sablefish..... | 9 | 7 | 9 | 7 |
| 25. Salmon, Blueback, Sockeye..... | 10 | 8 | 10 | 8 |
| 26. Salmon, Chinook, King..... | 10 | 8 | 10 | 8 |
| 27. Salmon, Fall..... | 9 | 7 | 9 | 7 |
| 28. Salmon, Pink..... | 9 | 7 | 9 | 7 |
| 29. Salmon, Silver..... | 10 | 8 | 10 | 7 |
| 30. Salmon, Steelhead..... | 10 | 8 | 10 | 8 |
| 31. Smelt, Silver, Pacific..... | 9 | 7 | 10 | 7 |
| 32. Sole, Dover..... | 9 | 7 | 10 | 7 |
| 33. Sole, English..... | 9 | 7 | 10 | 7 |
| 34. Sole, Petrale..... | 9 | 7 | 10 | 8 |
| 35. Sole, Sand..... | 9 | 7 | 10 | 7 |
| 36. Sole, Turbot..... | 9 | 7 | 10 | 7 |
| 37. Tuna, Albacore..... | 11 | 9 | 11 | 9 |
| 38. Tuna, Bluefin..... | 10 | 7 | 10 | 7 |
| 39. Tuna, Skipjack, Striped..... | 10 | 7 | 10 | 7 |
| 40. Tuna, Yellowfin..... | 10 | 7 | 10 | 7 |
| 41. Yellowtail, Pacific..... | 9 | 7 | 9 | 7 |
| 42. Lake Trout, Canadian..... | 10 | 8 | 12 | 11 |
| 43. Pickerel, Canadian..... | 9 | 8 | 10 | 8 |
| 44. Sauger, Sand Pike, Canadian..... | 9 | 7 | 10 | 8 |
| 45. Sucker (Fr. Water Mullet), Canadian..... | 8 | 6 | 9 | 6 |
| 46. Tullibee, Canadian..... | 8 | 6 | 9 | 6 |
| 47. Whitefish, Canadian..... | 11 | 9 | 12 | 11 |
| 48. Yellow Pike, Canadian..... | 11 | 9 | 12 | 10 |
| 49. Yellow Perch, Canadian..... | 9 | 7 | 10 | 8 |

FRESH SEAFOOD SOLD AS PURCHASED¹

| Kind of seafood | Groups I and II | Groups III and IV |
|--------------------------|-----------------|-------------------|
| | Cts. per lb. | Cts. per lb. |
| II. Fresh seafood | | |
| 1. Scallops, Bay..... | 14 | 13 |
| 2. Scallops, Sea..... | 12 | 11 |
| 3. Shrimp and Prawn..... | 10 | 8 |

Footnote at end of table.

CENTS-PER-POUND MARK-UPS OVER "NET COST" ALLOWED TO RETAILERS FOR FISH AND SEAFOOD COVERED BY THIS REGULATION, BY SPECIES, FOR THE MONTHS OF OCTOBER, NOVEMBER, DECEMBER, JANUARY, FEBRUARY, MARCH AND APRIL—Continued

| Kind of fish | Whole fish, sold on gross weight basis and prepared to customer's order ¹ | | Fillets, cuts and steaks sold as purchased ¹ | |
|--|--|-------------------|---|-------------------|
| | Groups I and II | Groups III and IV | Groups I and II | Groups III and IV |
| III. Frozen fish | | | | |
| 1. Blackback..... | Cts. per lb. 7 | Cts. per lb. 5 | Cts. per lb. 9 | Cts. per lb. 7 |
| 2. Codfish, Atlantic..... | 8 | 6 | 9 | 7 |
| 3. Cusk..... | 8 | 6 | 9 | 7 |
| 4. Dab, Sea..... | 7 | 5 | 8 | 6 |
| 5. Haddock..... | 8 | 6 | 9 | 7 |
| 6. Hake..... | 8 | 6 | 9 | 7 |
| 7. Herring, Atlantic..... | 8 | 6 | 9 | 7 |
| 8. Pollock..... | 7 | 5 | 8 | 6 |
| 9. Rosefish..... | 7 | 5 | 8 | 6 |
| 10. Sole, Grey..... | 7 | 5 | 8 | 6 |
| 11. Sole, Lemon..... | 9 | 7 | 13 | 13 |
| 12. Swordfish..... | 11 | 10 | 10 | 9 |
| 13. Whiting..... | 7 | 5 | 8 | 6 |
| 14. Wolfish..... | 7 | 5 | 8 | 6 |
| 15. Yellowtail, Atlantic..... | 7 | 5 | 9 | 7 |
| 16. Bonito, Atlantic..... | 8 | 6 | 8 | 6 |
| 17. Cod, True, Pacific..... | 7 | 6 | 9 | 6 |
| 18. Flounder, Pacific..... | 7 | 5 | 9 | 6 |
| 19. Halibut..... | 9 | 7 | 9 | 7 |
| 20. Ling Cod, Pacific..... | 8 | 6 | 9 | 7 |
| 21. Rock (Red) Cod, Pacific..... | 8 | 6 | 9 | 6 |
| 22. Sablefish..... | 8 | 6 | 8 | 6 |
| 23. Salmon, Blueback, Sockeye..... | 9 | 7 | 9 | 7 |
| 24. Salmon, Chinook, King..... | 9 | 7 | 9 | 7 |
| 25. Salmon, Fall..... | 8 | 6 | 8 | 6 |
| 26. Salmon, Pink..... | 8 | 6 | 8 | 6 |
| 27. Salmon, Silver..... | 9 | 7 | 9 | 7 |
| 28. Salmon, Steelhead..... | 9 | 7 | 9 | 7 |
| 29. Smelt, Silver, Pacific..... | 8 | 6 | 9 | 7 |
| 30. Sole, Dover..... | 8 | 6 | 9 | 6 |
| 31. Sole, English..... | 8 | 6 | 9 | 6 |
| 32. Sole, Petrale..... | 8 | 6 | 9 | 7 |
| 33. Sole, Sand..... | 8 | 6 | 9 | 6 |
| 34. Sole, Turbot..... | 8 | 6 | 9 | 6 |
| 35. Tuna, Atlantic..... | 8 | 6 | 9 | 6 |
| 36. Herring, Lake..... | 7 | 5 | 8 | 6 |
| 37. Lake Trout, Canadian..... | 9 | 7 | 11 | 10 |
| 38. Pickerel, Canadian..... | 8 | 7 | 9 | 7 |
| 39. Sauger, Sand Pike, Canadian..... | 8 | 6 | 9 | 7 |
| 40. Sucker (Fr. Water Mullet), Canadian..... | 7 | 5 | 8 | 6 |
| 41. Tullibee, Canadian..... | 7 | 5 | 8 | 6 |
| 42. Whitefish, Canadian..... | 10 | 8 | 11 | 10 |
| 43. Yellow Pike, Canadian..... | 10 | 8 | 11 | 9 |
| 44. Yellow Perch, Canadian..... | 8 | 6 | 9 | 7 |
| 45. Bluefish..... | 9 | 7 | 9 | 7 |
| 46. Butterfish..... | 8 | 6 | 9 | 7 |
| 47. Catfish, Sea..... | 8 | 6 | 9 | 7 |
| 48. Croaker..... | 8 | 6 | 9 | 7 |
| 49. Drum, Red..... | 9 | 7 | 9 | 7 |
| 50. Eel, Common..... | 8 | 6 | 9 | 7 |
| 51. Eel, Conger (Ocean Pout)..... | 7 | 5 | 9 | 6 |
| 52. Fluke (Summer Flounder)..... | 7 | 5 | 9 | 7 |
| 53. Grouper..... | 9 | 7 | 11 | 11 |
| 54. Mackerel, Atlantic..... | 8 | 6 | 9 | 6 |
| 55. Mackerel, Spanish and King..... | 9 | 7 | 9 | 6 |
| 56. Mullet..... | 8 | 6 | 9 | 6 |
| 57. Pompano, Atlantic..... | 15 | 13 | 15 | 13 |
| 58. Porgy (Scup)..... | 7 | 5 | 8 | 6 |
| 59. Red Snapper..... | 10 | 8 | 12 | 12 |
| 60. Salmon, Atlantic, Eastern..... | 11 | 9 | 11 | 9 |
| 61. Sea Bass, Black..... | 8 | 6 | 9 | 7 |
| 62. Sea Bass, White..... | 9 | 7 | 11 | 10 |
| 63. Shad (Roe shad)..... | 9 | 7 | 9 | 7 |
| 64. Shad (Buck shad)..... | 7 | 5 | 8 | 6 |
| 65. Shad (Cut shad)..... | 7 | 5 | 8 | 6 |
| 66. Shad, Roe..... | 18 | 18 | 18 | 18 |
| 67. Skate..... | 7 | 5 | 8 | 6 |
| 68. Smelt, Atlantic..... | 7 | 5 | 8 | 6 |
| 69. Sole, Rex..... | 7 | 5 | 8 | 6 |
| 70. Spot..... | 8 | 6 | 9 | 7 |
| 71. Striped Bass (Rock)..... | 9 | 7 | 9 | 7 |
| 72. Trout, Sea, Gray..... | 8 | 6 | 9 | 7 |
| 73. Trout, Sea, Speckled..... | 9 | 7 | 9 | 7 |
| 74. All other frozen fish..... | 23% | 26% | 23% | 26% |

CENTS-PER-POUND MARK-UPS OVER "NET COST" ALLOWED TO RETAILERS FOR FISH AND SEAFOOD COVERED BY THIS REGULATION, BY SPECIES, FOR THE MONTHS OF OCTOBER, NOVEMBER, DECEMBER, JANUARY, FEBRUARY, MARCH AND APRIL—Continued

FROZEN SEAFOOD SOLD AS PURCHASED¹

| Kind of seafood | Groups I and II | Groups III and IV |
|--|-----------------|-------------------|
| | Cts. per lb. | Cts. per lb. |
| IV. Frozen seafood | | |
| 1. Scallops, Sea..... | 12 | 11 |
| 2. Scallops, Bay..... | 14 | 13 |
| 3. Shrimp and Prawn..... | 10 | 8 |
| 4. Crabmeat, Atlantic and Gulf..... | 10 | 10 |
| 5. Crabmeat, Pacific..... | 18 | 18 |
| 6. Oysters, Atlantic and Gulf..... | 14 | 13 |
| 7. Spiny (Rock) Lobster Tails, South Africa..... | 12 | 11 |
| 8. Spiny (Rock) Lobster Tails, Caribbean, Gulf and Pacific..... | 12 | 11 |
| 9. Spiny (Rock) Lobstermeat, South Africa, Caribbean, Gulf, Pacific..... | 17 | 17 |
| 10. Squid, Bone, Atlantic..... | 8 | 6 |
| 11. Squid, Bone, Pacific..... | 8 | 6 |
| 12. All other frozen seafood..... | 23% | 26% |

¹ Retailers processing these items prior to offering for sale at retail, who price in accordance with Section 15 shall use these tables.

This regulation shall become effective on the 21st day of December 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Dec. 44-18883; Filed, Dec. 13, 1944; 11:32 a. m.]

PART 1445—LIVESTOCK

[MPR 469, Amdt. 11]

LIVE HOGS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Maximum Price Regulation No. 469 is amended in the following respects:

1. Section 2 (a) is amended to read as follows:

(a) The ceiling price for any live hog sold depends on the sex and age of the hog and on the location of the scales upon which the hog is weighed for sale. All hogs sold must be weighed at a terminal market, interior market or buying station.

2. Section 2 (g) is added to read as follows:

(g) "Sow" means a female hog that shows evidence of having produced pigs or that is in an evident stage of pregnancy.

3. Section 2 (h) is added to read as follows:

(h) "Boar" means an uncastrated male hog.

4. Section 2 (i) is added to read as follows:

*Copies may be obtained from the Office of Price Administration.

* 8 F.R. 12562, 13741, 13847; 9 F.R. 694, 1532, 2654, 5075, 5435, 12279, 12644, 12969.

(i) "Stag" means a mature castrated male hog that shows pronounced sex development or physical characteristics peculiar to the adult uncastrated male.

5. Section 3 (b) is amended to read as follows:

(b) Second, refer to Appendix A (section 13) for the ceiling price of live hogs other than sows, boars or stags. For the ceiling price of sows, boars and stags, refer to the prices listed in Appendix A (section 13) and subtract 75 cents per hundredweight from such prices.

(1) The ceiling prices for live hogs, other than sows, boars or stags, which are weighed at a terminal market for sale are found in Schedule I of Appendix A (section 13). The ceiling prices for sows, boars and stags which are weighed at a terminal market for sale shall be the prices listed in Schedule I of Appendix A (section 13) minus 75 cents per hundredweight.

(2) The ceiling prices for live hogs, other than sows, boars or stags, which are weighed at an interior market for sale are found in Schedule II of Appendix A (section 13). The ceiling prices for sows, boars and stags which are weighed at an interior market for sale shall be the prices listed in Schedule II of Appendix A (section 13) minus 75 cents per hundredweight.

(3) The ceiling prices for live hogs, other than sows, boars or stags, which are weighed at a buying station for sale are found in Schedule III of Appendix A (section 13). The ceiling prices for sows, boars and stags which are weighed at a buying station for sale shall be the prices listed in Schedule III of Appendix A (section 13) minus 75 cents per hundredweight.

6. Section 7 (d) is amended to read as follows:

(d) The person weighing each live hog or lot of live hogs sold shall write on the invoice of such sale or the receipt evidencing such sale (1) the weight and number of hogs other than sows, boars and stags; (2) the weight and number of sows, boars and stags; (3) his name; and (4) the place and date of weighing: *Provided*, That this requirement shall not apply in the event the person weighing the particular lot of live hogs sold is required by regulation of another Federal governmental agency or by State statute or regulation of a State governmental agency to execute a scale ticket in triplicate containing the same information required to be written on the invoice or receipt by this paragraph (d), except that it may contain the weight and number of hogs weighed in place of the information required by subparagraphs (1) and (2) hereof, and one copy of such scale ticket is delivered to the buyer, one is delivered to the seller or his agent, and one is retained by the weighing agency: *Provided further*, That in the event that the price charged or paid per hundredweight for a lot of live hogs sold does not exceed the ceiling price, at the point of weighing of such lot of live hogs,

for sows, boars and stags, the person weighing such lot of live hogs may write on the invoice of such sale or the receipt evidencing such sale the weight and number of hogs weighed in place of the information required by subparagraphs (1) and (2) of this paragraph (d).

7. Section 8 is amended to read as follows:

Sec. 8. *Records and reports.* (a) Every person who sells, or in the course of trade or business buys or receives live hogs, and every agent of such a person for sale or purchase shall make and preserve for so long as the Emergency Price Control Act of 1942 remains in effect complete and accurate records of each such sale or purchase showing (1) the date; (2) the name and address of the buyer and the seller; (3) the place at which the live hogs sold were weighed; (4) the weight and number of hogs other than sows, boars and stags, and the price charged or received or paid therefor; and (5) the weight and number of sows, boars and stags, and the price charged or received or paid therefor. In the event that the price charged or paid per hundredweight for a lot of live hogs sold does not exceed the ceiling price, at the point of weighing of such lot of live hogs, for sows, boars and stags, the record of the sale or purchase may show the weight and number of hogs sold and the price charged or received or paid therefor in place of the information required by subparagraphs (4) and (5) of this paragraph (a).

(b) Persons subject to or affected by this regulation shall, subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942, submit such reports to the Office of Price Administration and keep such other records in addition to, or in place of, the records required in paragraph (a) of this section, as the Office of Price Administration may from time to time require.

8. Section 12 (a) is amended to read as follows:

(a) Every person selling live hogs shall furnish the buyer with an invoice or accept from the buyer a receipt or both showing (1) the name and address of the buyer and seller; (2) the place at which the hogs sold were weighed; (3) the weight and number of hogs sold other than sows, boars and stags; (4) the weight and number of sows, boars and stags sold; and (5) the price charged or received therefor, separately stated for hogs other than sows, boars and stags and for sows, boars and stags, including all allowances and payments for all services rendered in connection with the sale. In the event that the price charged or paid per hundredweight for a lot of live hogs sold does not exceed the ceiling price, at the point of weighing of such lot of live hogs, for sows, boars and stags, the invoice or receipt, whichever is used, may show the weight and number of hogs sold and the price charged or received therefor, including all allowances and payments for all services rendered in connection with the

sale, in place of the information required by subparagraphs (3), (4) and (5) of this paragraph (a).

9. The table headings of Schedules I, II and III of section 13 are amended to read respectively as follows:

SCHEDULE I—CEILING PRICES FOR LIVE HOGS, OTHER THAN SOWS, BOARS AND STAGS, WHICH ARE WEIGHED AT TERMINAL MARKETS FOR SALE

SCHEDULE II—CEILING PRICES FOR LIVE HOGS, OTHER THAN SOWS, BOARS AND STAGS, WHICH ARE WEIGHED AT INTERIOR MARKETS FOR SALE

SCHEDULE III—CEILING PRICES FOR LIVE HOGS, OTHER THAN SOWS, BOARS AND STAGS, WHICH ARE WEIGHED AT BUYING STATIONS FOR SALE

This amendment shall become effective December 13, 1944.

NOTE: The record-keeping and reporting requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 12th day of December 1944.

JAMES F. BROWNLIE,
Acting Administrator.

Approved: December 9, 1944.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 44-18220; Filed, Dec. 12, 1944;
4:04 p. m.]

PART 1499—COMMODITIES AND SERVICES [MPR 183, Amdt. 46]

MISCELLANEOUS BUILDING MATERIALS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation is amended in the following respects:

1. Section 1499.166 (a) (1) (ii) is amended by inserting the following words under the heading "Ornamental iron and sheet metal work":

Metal linoleum binding and edging.
Metal moulding, including terrazzo stripping.

2. Section 1499.166 (a) (2) is amended by deleting the following words:

Clay conduit (except electrical).

3. Section 1499.166 (a) (2) is amended by inserting the following words:

Clay conduit:
Electrical.
All others.

This amendment shall become effective December 18, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18273; Filed, Dec. 13, 1944;
11:33 a. m.]

*Copies may be obtained from the Office of Price Administration.

¹9 F.R. 8232, 8236, 10264, 10390, 11762.

PART 1439—UNPROCESSED AGRICULTURAL
COMMODITIES

[RMPR 487, Amdt. 4]

WHEAT

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 487 is amended in the following respects:

1. Table I of Appendix A is amended to read as follows:

TABLE I

| Terminal city | No. 1 Heavy Dark Northern Spring, No. 1 Heavy Northern Spring, No. 1 Heavy Red Spring, No. 1 Dark Hard Winter, No. 1 Hard Winter, No. 1 Yellow Hard Winter, No. 1 Hard White | No. 1 Red Winter, No. 1 Soft White, No. 1 White Club, No. 1 Western White |
|------------------------|--|---|
| | Price per bushel | Price per bushel |
| Duluth, Minn. | \$1.67½ | \$1.67½ |
| Minneapolis, Minn. | 1.67½ | 1.67½ |
| Missouri River markets | 1.65½ | 1.70½ |
| East St. Louis, Ill. | 1.72½ | 1.76½ |
| St. Louis, Mo. | 1.72½ | 1.75½ |
| Chicago, Ill. | 1.75½ | 1.75½ |
| Milwaukee, Wis. | 1.75½ | 1.75½ |
| Boston, Mass. | 1.92½ | 1.92½ |
| New York, N. Y. | 1.91½ | 1.91½ |
| Philadelphia, Pa. | 1.90½ | 1.90½ |
| Baltimore, Md. | 1.89½ | 1.89½ |
| Atlanta, Ga. | 1.92½ | 1.97 |
| Memphis, Tenn. | | 1.79½ |
| Galveston, Tex. | 1.75½ | 1.80½ |
| New Orleans, La. | 1.80½ | 1.85½ |

2. Table II of Appendix A is amended to read as follows:

TABLE II

[No. 1 Heavy Dark Northern Spring, No. 1 Heavy Northern Spring, No. 1 Heavy Red Spring, No. 1 Hard White, No. 1 Dark Hard Winter, No. 1 Hard Winter, No. 1 Yellow Hard Winter, No. 1 Red Winter, No. 1 Western Red, No. 1 White Club, No. 1 Soft White, No. 1 Western White]

| Terminal city: | Price per bushel |
|-----------------------|------------------|
| Tacoma, Wash. | \$1.60½ |
| Seattle, Wash. | 1.60½ |
| Portland, Ore. | 1.60½ |
| San Francisco, Calif. | 1.74½ |
| Los Angeles, Calif. | 1.75½ |

3. Table III of Appendix A is amended to read as follows:

TABLE III

| Terminal city | No. 1 Hard Amber Durum, No. 1 Amber Durum, No. 1 Durum, No. 1 Amber Mixed Durum, No. 1 Mixed Durum | No. 1 Red Durum |
|-------------------------|--|------------------|
| | Price per bushel | Price per bushel |
| Duluth, Minn. | \$1.71½ | \$1.61½ |
| Minneapolis, Minn. | 1.71½ | 1.61½ |
| Chicago, Ill. | 1.70½ | 1.60½ |
| Boston, Mass. | 1.96½ | 1.86½ |
| Philadelphia, Pa. | 1.94½ | 1.84½ |
| Atlanta, Ga. | 2.01 | 1.91 |
| Portland, Ore. | 1.70½ | 1.60½ |
| Los Angeles, Calif. | 1.84½ | 1.74½ |
| Galveston, Tex. | 1.79½ | 1.69½ |
| Missouri River markets. | 1.69½ | 1.59½ |

* 9 F.R. 305, 1489, 3034, 5440, 14127.

* Copies may be obtained from the Office of Price Administration.

This amendment shall become effective on December 13, 1944.

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

Approved: December 11, 1944.

MARVIN JONES,
War Food Administrator.

For the reasons set forth in the accompanying statement of considerations, and by virtue of the authority vested in me by the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, I find that the issuance of this amendment is necessary to effectuate the purposes of Executive Orders Nos. 9250 and 9328.

FRED M. VINSON,
Economic Stabilization Director.

[F. R. Doc. 44-18887; Filed, Dec. 13, 1944;
12.03 p. m.]

TITLE 46—SHIPPING

Chapter I—Coast Guard: Inspection and Navigation

AMENDMENTS TO REGULATIONS

By virtue of the authority vested in me by R. S. 4405, 4417a, 4418, 4426, 4429-4431, 4433, 4434, 4488, 49 Stat. 1544 (46 U. S. C. 375, 391a, 392, 404, 407-409, 411, 412, 481, 367), and E. O. 9083, dated February 28, 1942 (3 CFR, Cum. Supp.), the following amendments to the regulations are prescribed:

Subchapter D—Tank Vessels

PART 33—LIFESAVING APPLIANCES

LINE-THROWING GUN

Section 33.9-2 (e) is amended to read as follows:

§ 33.9-2 Line-carrying gun equipment for mounted gun—T/OC * * *

(e) Primers. Primers used with breech-loading guns shall be of the percussion type. Primers used with the muzzle-loading gun shall be of the friction or percussion type. All muzzle-loading guns constructed on and after April 1, 1944, shall be provided with an approved mechanical firing attachment. On or before July 1, 1945, all muzzle-loading guns shall be provided with approved mechanical firing attachments. At least 25 primers shall be carried at all times.

PART 37—SPECIFICATIONS FOR LIFESAVING APPLIANCES

LINE-THROWING GUN

Section 37.10-1 is amended to read as follows:

§ 37.10-1 Muzzle-loading gun—T/OC. (a) The muzzle-loading gun shall not weigh over 200 pounds. The gun shall be provided with means allowing easy mounting and dismounting the barrel from the carriage. The gun shall be provided with means allowing the barrel to be fixed at various elevations up to 35 degrees. A mechanical firing attachment

of an approved type shall be provided on all guns manufactured on and after April 1, 1944. On or before July 1, 1945, all guns shall be fitted with approved mechanical firing attachments.

(b) The barrel shall be of steel or bronze not less than 20 inches long and have a 2½-inch smooth bore. It may be cast, forged, or otherwise acceptably formed. The use of core supporting pins extending into the wall of the gun during casting is not permitted. The barrel shall be mounted on a carriage by the use of trunnions or other suitable means.

(c) The carriage may be of wood or of steel. If of wood, the recesses which receive the trunnion pins or other barrel supporting means shall be metal lined. The carriage shall be provided with means for securing the gun against movement during firing.

NOTE: Approved muzzle-loading guns manufactured prior to April 1, 1944, and fitted with friction primer firing devices may be continued in use until July 1, 1945, if in serviceable condition but all replacement units shall be fitted with approved mechanical firing attachments.

Subchapter F—Marine Engineering

PART 52—CONSTRUCTION

CYLINDRICAL SHELLS

Section 52.2-3 is amended by changing the second item under "F"—Factor of safety, which shall not be less than the following" in paragraph (a), and by changing the fourth item in the tabulation in paragraph (b), as follows:

§ 52.2-3 Computations and factors of safety. (a) * * *

F=Factor of safety, which shall not be less than the following:

4.25 for steam or water drums of seamless steel pipe or electric-resistance butt welded pipe not exceeding 18 inches in diameter not exposed to fire or products of combustion, and for water drums of water tube boilers, other than fusion welded water drums.

(b) * * *

0.7 for shells of electric-resistance butt welded pipe.

Section 52.2-5 is amended to read as follows:

§ 52.2-5 Electric-resistance butt welded shells. Shells not exceeding 18 inches in diameter may be fabricated of electric-resistance butt welded pipe made of open-hearth or electric-furnace steel, as specified in §§ 51.11a-1 to 51.11a-19 or 51.11b-1 to 51.11b-19 of this chapter. The allowable working pressure and minimum thickness of the shells shall be computed by Formulas (1) and (2) § 52.2-3, using 0.7 as the value of E. Holes for tubes, nozzles, or other openings shall not be drilled in the weld.

PART 55—PIPING SYSTEMS

Section 55.19-3 is amended by the addition of a new paragraph (p) reading as follows:

§ 55.19-3 Detail requirements. * * * (p) Screwed bonnets, where permitted, shall be of the union bonnet type for Class I piping.

PART 56—FUSION WELDING

RULES FOR CONSTRUCTION OF FUSION WELDED DRUMS OR SHELLS OF MARINE BOILERS AND PRESSURE VESSELS

Sections 56.20-19 (g) (1) and (h) are amended to read as follows:

§ 56.20-19 *Welded piping.* * * *

(g) *Stress relieving.* (1) All piping, except high pressure, high temperature water lines used in tank cleaning operations, shall have all welded joints stress-relieved if the nominal pipe size exceeds 2½ inches.

(h) *Non-destructive tests.* (1) All welded joints on pipe exceeding 2½ inches nominal pipe size, except high pressure, high temperature water lines used in tank cleaning operations, shall be tested either by radiography or by paramagnetic powder dusted over the weld area to insure there are no cracks or other defects. If the quality of a weld is questioned by an inspector, the defect shall be cut out and the joint rewelded.

(2) All welds shall be of smooth contour and free of grooves, depressions and ripples.

Subchapter G—Ocean and Coastwise: General Rules and Regulations

PART 59—BOATS, RAFTS, BULKHEADS, AND LIFESAVING APPLIANCES (OCEAN)

Sections 59.61 (b) and (e) (5) are amended to read as follows:

* * * § 59.61 *Line-throwing appliances.* * * *

(b) *Muzzle-loading guns.* (1) The muzzle-loading gun shall not weigh over 200 pounds. The gun shall be provided with means allowing easy mounting and dismounting the barrel from the carriage. The gun shall be provided with means allowing the barrel to be fixed at various elevations up to 35 degrees. A mechanical firing attachment of an approved type shall be provided on all guns manufactured on and after April 1, 1944. On or before July 1, 1945, all guns shall be fitted with approved mechanical firing attachments.

(2) The barrel shall be of steel or bronze not less than 20 inches long and have a 2½-inch smooth bore. It may be cast, forged, or otherwise acceptably formed. The use of core supporting pins extending into the wall of the gun during casting is not permitted. The barrel shall be mounted on a carriage by the use of trunnions or other suitable means.

(3) The carriage may be of wood or of steel. If of wood, the recesses which receive the trunnion pins or other barrel supporting means shall be metal lined. The carriage shall be provided with means for securing the gun against movement during firing.

NOTE: Approved muzzle-loading guns manufactured prior to April 1, 1944, and fitted with friction primer firing devices may be continued in use until July 1, 1945, if in serviceable condition but all replacement units shall be fitted with approved mechanical firing attachments.

* * * (e) *Line-carrying gun equipment.* * * *

(5) *Primers.* Primers used with breech-loading guns shall be of the percussion type. Primers used with the muzzle-

loading gun shall be of the friction or percussion type. All muzzle-loading guns constructed on and after April 1, 1944, shall be provided with an approved mechanical firing attachment. On or before July 1, 1945, all muzzle-loading guns shall be provided with approved mechanical firing attachments. At least 25 primers shall be carried at all times.

PART 60—BOATS, RAFTS, BULKHEADS, AND LIFESAVING APPLIANCES (COASTWISE)

Sections 60.54 (b) and (e) (5) are amended to read as follows:

§ 60.54 *Line-throwing appliances.* (See § 59.61 of this chapter, which is identical with this section.)

Dated: December 13, 1944.

R. R. WAESCHE,
Vice Admiral, U. S. C. G.,
Commandant.

[F. R. Doc. 44-18861; Filed, Dec. 13, 1944;
10:54 a. m.]

Chapter II—United States Maritime Commission

[Rev. G. O. 21]

PART 203—ADMISSION TO PRACTICE BEFORE THE COMMISSION

Sec.

- 203.1 Persons who may not practice before the Commission.
- 203.2 Practice before the Commission defined.
- 203.3 Classes of persons who may be admitted.
- 203.4 Register to be maintained.
- 203.5 Applications for admission.
- 203.6 Hearings.
- 203.7 Suspension or disbarment.
- 203.8 Statement of interest.
- 203.9 Former employees.
- 203.10 Former employees; affidavit.
- 203.11 Former employees; applications for consent.
- 203.12 Assistance by former employees.
- 203.13 Extension of service men's right to practice.

AUTHORITY: §§ 203.1 to 203.13, inclusive, issued under the authority contained in § 204 (b), 49 Stat. 1937; 46 U.S.C., Sup., 1114 (b).

§ 203.1 *Persons who may not practice before the Commission.* No person shall be permitted to practice before the Commission whose application has not been approved or who has been suspended or disbarred from such practice, nor shall firms or corporations be permitted to do so. The provisions of §§ 203.1, 203.3, 203.4, 203.5, 203.6, 203.8, and 203.13 shall not apply, however, to any person who appears before the Commission on his own behalf or on behalf of any corporation, partnership, or association of which he is an officer or regular employee; but the provisions of the remaining sections shall apply thereto as well as to persons admitted to practice.

§ 203.2 *Practice before the Commission defined.* Practice before the Commission shall be deemed to comprehend all matters connected with the presentation of any matter to the Commission, including the preparation and filing of necessary documents, and correspondence with and communications to the

Commission. The term "Commission" as used herein, includes any division, branch, office, or field office of the United States Maritime Commission and any officer or employee of any such division, branch, office, or field office.

§ 203.3 *Classes of persons who may be admitted.* The following classes of persons of good moral character found by the Commission to possess the requisite qualifications to represent others may be admitted to practice before the Commission until June 30, 1945:

(a) Attorneys at law who are admitted to practice before the Supreme Court of the United States or the highest court of any State or Territory or the District of Columbia.

(b) Any person not an attorney at law who is a citizen of the United States and who shall file proof to the satisfaction of the Commission that he is possessed with the necessary legal, technical, or other qualifications to enable him to render valuable service before the Commission and is otherwise competent to advise and assist in the presentation of matters before the Commission.

§ 203.4 *Register to be maintained.* A register will be maintained by the Commission in which will be entered the names of all persons entitled to practice before the Commission.

§ 203.5 *Applications for admission.* Application for admission to practice before the Commission shall be made on the forms prescribed therefor (Forms 4524 (Revised), 4525 (Revised) and 4526) which may be obtained from the Secretary of the Commission, and shall be addressed to the United States Maritime Commission, Washington, D. C.

§ 203.6 *Hearings.* The Commission in its discretion may call upon the applicant for a full statement of the nature and extent of his qualifications. If the Commission is not satisfied as to the sufficiency of the applicant's qualifications, it will so notify him by registered mail, whereupon he may request a hearing for the purpose of showing his qualifications. If he presents to the Commission no request for such hearing within 20 days after receiving the notification above referred to, his application shall be acted upon without further notice.

§ 203.7 *Suspension or disbarment.* The Commission may, in its discretion, deny admission to, suspend, or disbar any person from practice before the Commission who, it finds, does not possess the requisite qualifications to represent others, or is lacking in character, integrity, or proper professional conduct. Any person who has been admitted to practice before the Commission may be disbarred from such practice only after he is afforded an opportunity to be heard.

§ 203.8 *Statement of interest.* The Commission, in its discretion, may call upon any registered practitioner for a full statement of the nature and extent of his interest in the subject matter presented by him before the Commission. Attorneys retained on a contingent fee basis shall file with the Commission a copy of the contract of employment.

§ 203.9 *Former employees—(a) Practice prohibited.* No person shall practice, appear, or represent anyone before the Commission in any matter to which he, as member, officer, or employee of the Commission, or as officer or employee of the United States gave personal consideration or as to the facts of which he gained knowledge during and by reason of his Government service.

(b) *Further prohibitions with exceptions.* No former member of the United States Maritime Commission shall practice, appear or represent anyone before the Commission or act as the employee of an attorney or agent, in any matter which was pending before the Commission during the period of his membership in the Commission. No former officer, or employee of the United States Maritime Commission shall practice, appear, or represent anyone before the Commission, or act as the employee of an attorney or agent, within two years after the termination of his service with the Commission, in any matter which was pending before the Commission during the period of his employment by the Commission, unless he shall first obtain the written consent of the Commission. This consent will not be granted unless it appears that the applicant did not, as officer or employee of the United States, give personal consideration to the matter, to handle which consent is sought, or gain knowledge of the facts of said matter during and by reason of his Government service.

§ 203.10 *Former employees; affidavit.* Such applicant shall be required to file an affidavit to the effect that he gave no personal consideration to such matter and gained no knowledge of the facts involved in such matter during and by reason of his Government service, and that he is not associated with, and will not in such matter be associated with, any former member, officer, or employee of the Commission who has gained knowledge of the matter during and by reason of his Government service; and that his employment is not prohibited by any law of the United States or by the regulations of the Commission. The statements contained in such affidavit shall not be sufficient if disapproved by an examination of the files and records of the case.

§ 203.11 *Former employees; applications for consent.* Applications for consent should be directed to the Committee on Admission to Practice and should state the former connection with the Commission of the applicant and identify the matter in which the applicant desires to appear. The applicant shall be promptly advised as to his privilege to appear in the particular matter, and the application, affidavit, and consent, or refusal to consent, shall be filed by the Commission in its records relative thereto. Separate consents to appear must be obtained by person to appear in separate cases.

§ 203.12 *Assistance by former employees.* No one entitled to practice before the Commission shall knowingly (a) assist a person who has been employed by a client to represent him before the Commission in connection with any matter to which such person as a member,

officer, or employee of the Commission, or as an officer or employee of the United States, gave personal consideration or as to the facts of which such person gained personal knowledge during and by reason of his Government service, or (b) accept assistance from any such person in connection with any such matter, or (c) share fees with any such person in connection with such matter.

§ 203.13 *Extension of service men's right to practice.* In the case of any member of the military or naval forces or merchant marine or Maritime Service of the United States, who was admitted to practice before the Commission prior to his entry into such service, the right to practice shall be continued until the expiration of 90 days from the date of such person's severance from such service or until the termination date prescribed by § 203.3, whichever is the later.

Consolidation of prior order and supplements; effective date. This order consolidates and supersedes General Order 21, as adopted February 2, 1938, and Supplements 1-5 thereto, inclusive. This order is effective as of December 12, 1944.

By order of the United States Maritime Commission.

[SEAL]

A. J. WILLIAMS,
Secretary.

DECEMBER 12, 1944.

[F. R. Doc. 44-18875; Filed, Dec. 13, 1944;
11:21 a. m.]

Notices

FEDERAL COMMUNICATIONS COMMISSION.

[Docket No. 6696]

CITY OF SEBRING, FLA.

NOTICE OF HEARING

In re application of City of Sebring, Florida (New); date filed, March 6, 1944; for construction permit; class of service, broadcast; class of station, broadcast; location, Sebring, Florida; operating assignment specified: Frequency, 1430 kc; power, 1 kw; hours of operation, unlimited. File No. B3-P-3583.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary broadcast service from the operation of the proposed station and what other broadcast service is available to these areas and populations.

3. To determine the type and character of the program service which applicant may be expected to render and the extent to which such service is now being rendered by any other station or stations serving the proposed area in whole or in part.

4. To obtain full information concerning applicant's proposals with respect to the employment of personnel to construct and operate the proposed station.

5. To determine whether the granting of this application would serve an outstanding public need or national interest within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

6. To determine whether the granting of this application would be otherwise consistent with the policies announced by the Commission in its memorandum opinion of April 27, 1942, as supplemented.

7. To determine the availability of a local channel assignment which would permit the rendition of broadcast service to the City of Sebring and contiguous areas.

8. To determine whether under the foregoing facts, public interest, convenience and necessity would be served by a grant of this application.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant herein, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: City of Sebring, Florida, Attention: Edward Hasti, Clerk & Treasurer, City Hall, Sebring, Florida.

Dated at Washington, D. C., December 11, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-18876; Filed, Dec. 13, 1944;
11:19 a. m.]

[Docket No. 6699]

MOBILE BROADCASTING CO.

NOTICE OF HEARING

In re application of Bruff W. Olin, Jr., G. Decker French and Howard P. Eckerman, a partnership, d/b as Mobile Broadcasting Company (New); date filed, August 18, 1944; for construction permit; class of service, broadcast; class of station, broadcast; location, Mobile, Illinois; operating assignment specified: Frequency, 1230 kc; power, 250 w; hours of operation, unlimited. File No. B4-P-3678.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing upon the following issues:

1. To determine the legal, financial, technical, and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary broadcast service in the operation of the proposed station and what other broadcast services are available to those areas and populations.

3. To determine the type and character of the program service which applicant may be expected to render and the extent to which such service is now being rendered by any other station or stations serving the proposed service area in whole or in part.

4. To determine the extent of any interference which would result from the simultaneous operation of the proposed station and the operation of Station WJBC, Bloomington, Illinois; Station KFJB, Marshalltown, Iowa; and Station WCLO, Janesville, Wisconsin.

5. To determine the areas which would lose primary service from Station WJBC, KFJB and WCLO and the population which would be affected thereby and the nature of other broadcast service available to such areas and populations.

6. To determine whether the granting of this application would tend towards a fair, efficient and equitable distribution of radio service as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

7. To determine whether the granting of this application would serve an outstanding public need or national interest as set forth in the Commission's supplemental statement of policy of January 26, 1944.

8. To determine whether the granting of this application would be otherwise consistent with the policies announced by the Commission in its memorandum opinion of April 27, 1942.

9. To determine whether, in view of the facts adduced under the foregoing issues, public interest, convenience and necessity would be served through the granting of this application.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant herein, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Bruff W. Olin, Jr., G. Decker French, and Howard P. Eckerman, a partnership, d/b as Moline Broadcasting Company, 28 Arnold Road, Poughkeepsie, New York.

Dated at Washington, D. C., December 11, 1944.

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-18877; Filed, Dec. 13, 1944;
11:20 a. m.]

INTERSTATE COMMERCE COMMISSION.

APPOINTMENT OF PERMIT AGENT FOR COTTON SHIPMENTS

Notice of appointment of permit agent under Service Order No. 249.

Pursuant to the authority vested in me by paragraph (d) of Service Order No. 249, the following permit agent is hereby appointed to issue permits pursuant to paragraphs (c) of said order:

115. J. E. RUES, Goodyear, Miss.

A copy of this notice has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this appointment shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 9th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-18362; Filed, Dec. 13, 1944;
11:04 a. m.]

[S. O. 70-A, Special Permit 731]

RECONSIGNMENT OF GRAPES AT PITTSBURGH, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Pittsburgh, Pennsylvania, December 9, 1944, by O'Donnell Fruit Company of car PFE 35310, grapes, now on the Pennsylvania Railroad, to American Stores, Philadelphia, Pennsylvania (P. RR.). The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 9th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-18864; Filed, Dec. 13, 1944;
11:04 a. m.]

[S. O. 70-A, Special Permit 732]

RECONSIGNMENT OF LETTUCE AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, December 9, 1944, by S. H. Becker Co., of car PFE 61928, lettuce, now on the Chicago Produce Terminal, to Crellin Fruit Co., Montreal, Canada (Gr. Tr.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 9th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-18363; Filed, Dec. 13, 1944;
11:04 a. m.]

[S. O. 70-A, Special Permit 733]

RECONSIGNMENT OF POTATOES AT KANSAS CITY, MO.-KANS.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Kansas City, Missouri-Kansas, December 11, 1944, by Peterson Potato Company, of car NWX 2149, potatoes, now on the Missouri Pacific Railroad, to Fruit and Produce Exchange, Memphis, Tennessee (Mo. Pac.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 11th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-18865; Filed, Dec. 13, 1944;
11:04 a. m.]

[S. O. 261]

DELAWARE HUDSON RAILROAD CORP. AND
ERIE RAILROAD CO.

FURNISHING OF COAL CARS TO RAMPS NEAR
MOOSIC, PA.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 12th day of December A. D. 1944.

It appearing, that:

By petition dated December 8, 1944, from the Assistant Deputy Solid Fuels Administrator, Solid Fuels Administration for War, to the Director, Office of Defense Transportation, the Assistant Deputy recited that on December 7, 1944, the Solid Fuels Administration for War prohibited shipments of anthracite with an ash content exceeding that prescribed in Solid Fuels Administration for War Regulation No. 9 (8 F.R. 15560), produced at the McGinley breaker; that the Solid Fuels Administration for War advises further that directions will be issued to retail dealers prohibiting their receipt of coal from this mine with an ash content in excess of that prescribed in such regulation; that this action will result in detention of cars at destination for unloading or other disposition and is a waste of cars and transportation; Solid Fuels Administration requests the Director of the Office of Defense Transportation, and the Director of that office has requested this Commission to prohibit the furnishing, supplying or placing of coal cars at Benders Dock ramp and Standard Preparation Company ramp for loading of anthracite coal produced at McGinley breaker; in the opinion of the Commission an emergency exists requiring immediate action.

It is ordered, That:

(a) The Delaware and Hudson Railroad Corporation shall not furnish, supply or place coal cars at the Standard Preparation Company ramp and the Erie Railroad Company shall not furnish, supply or place coal cars at Bender Dock ramp, both of which ramps are near Moosic, Pennsylvania, for loading of such coal cars with anthracite coal produced at McGinley breaker which also is near Moosic, Pennsylvania. (40 Stat., 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)-(17))

It is further ordered, That this order shall become effective at 12:01 a. m., December 13, 1944, and shall remain in force until further order of the Commission; that a copy of this order and direction shall be served upon The Delaware and Hudson Railroad Corporation and the Erie Railroad Company, upon the Pennsylvania Public Utility Commission, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the

car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 44-18863; Filed, Dec. 13, 1944;
11:03 a. m.]

SECURITIES AND EXCHANGE COMMISSION.

[File No. 70-984]

CAPITAL TRANSIT CO.

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 9th day of December 1944.

Capital Transit Company, a non-utility subsidiary of Washington Railway and Electric Company, a registered holding company, which is in turn a subsidiary of The North American Company, also a registered holding company, having filed an application and amendments thereto pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935, seeking an exemption from the provisions of sections 6 (a) and 7 of the act, of the issue and sale, pursuant to the competitive bidding provisions of Rule U-50 promulgated under such act, of \$12,500,000 aggregate principal amount of First and Refunding Mortgage Bonds, Series A, 4%, due December 1, 1964; and an unsecured bank loan in the principal amount of \$2,500,000 with interest at 2.65% per annum payable in equal semi-annual installments over five years, the proceeds from the sale of said bonds and bank loan, together with other treasury cash available, to be used for the redemption, purchase, payment or to make provision for the payment of all of the Company's outstanding debt except certain chattel trust notes and conditional sales obligations applicable to buses and for the purchase of certain equipment;

Capital Transit Company having filed an application and declaration pursuant to sections 9 (a), 10, and 12 of the act and Rule U-42 thereunder with respect to (a) the proposed payment of approximately \$13,000 to Washington Railway and Electric Company in connection with a loan to be made by Washington Railway and Electric Company in order to redeem the Washington Railway and Electric Company Consolidated Mortgage 4% Bonds due December 1, 1951; (b) the proposed offer to purchase the Capital Traction Company First Mortgage 5% Bonds due June 1, 1947, at

\$1,110 flat per \$1,000 principal amount of bond on or before March 1, 1945; and (c) the redemption of \$665,000 principal amount of Anacostia and Potomac River Rail Road Company of Washington City, D. C. First Mortgage 5% Bonds, due April 1, 1949, and of \$93,000 principal amount of City and Suburban Railway of Washington First Mortgage 5% Bonds, due August 1, 1948;

Capital Transit Company having also filed an application pursuant to Rule U-100 requesting a suspension of the exemption granted by Rule U-8 as it applies to the proposed transactions and requesting a reduction in the number of days required for the submission of competitive bids by Rule U-50; and

A public hearing having been held after appropriate notice, the Commission having considered the record and having made and filed its findings and opinion herein;

It is ordered, That said applications and declarations, as amended, be and the same are hereby respectively granted and permitted to become effective subject to the conditions prescribed by Rule U-24 except, however, for the price to be paid for said bonds and the underwriters' spread and its allocation, as to which matters jurisdiction be and the same is hereby reserved;

It is further ordered, That the application pursuant to Rule U-100, for a suspension of the exemption granted by Rule U-8 to the proposed transactions, be and the same is hereby granted;

It is further ordered, That the ten-day minimum period for reception of competitive bids with respect to the bonds proposed to be issued and sold, prescribed by Rule U-50, be, and the same is hereby, reduced to a minimum period of six days; and

It is further ordered, That jurisdiction be and the same is hereby reserved with respect to the fairness, necessity for and reasonableness of all legal fees and fees payable to Dillon, Read & Co. as financial advisers to Capital Transit Company.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 44-18831; Filed, Dec. 12, 1944;
2:46 p. m.]

[File Nos. 54-77, 59-36 and 70-353]

YORK COUNTY GAS CO., ET AL.

ORDER APPROVING AMENDED PLAN FOR RECAPITALIZATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 11th day of December A. D. 1944.

An application and amendments thereto having been filed by York County Gas Company, a subsidiary company of Pennsylvania Gas & Electric Corporation, a registered holding company, and Pennsylvania Gas & Electric Corporation having joined in said application and amendments thereto, for approval of a plan of reorganization under section

11 (e) of the Public Utility Holding Company Act designed to effect compliance by York County Gas Company with the provisions of section 11 (b) of said act, and York County Gas Company having requested the Commission, pursuant to section 11 (e) of the act, to apply to a court, in accordance with the provisions of subsection (f) of section 18 of the act, to enforce and carry out the terms and provisions of said plan;

The Commission having, on January 3, 1942, instituted proceedings under section 11 (b) of the act involving York County Gas Company to determine what action should be required to be taken by such company under such section and having ordered a consolidation of such proceedings with the proceedings involving the plan filed by York County Gas Company pursuant to section 11 (e);

A public hearing having been held after appropriate notice and the Commission having examined the record and having made and filed its opinion herein;

It is ordered, That the plan filed by York County Gas Company and joined in by its parent company, Pennsylvania Gas & Electric Corporation, pursuant to section 11 (e) be, and hereby is, approved, and that the applications and declarations in connection therewith are approved and permitted to become effective, jurisdiction being reserved to the Commission, however, to entertain such further proceedings, to make such supplemental findings, and to take such further action, as it may deem appropriate in connection with the plan, the transactions incident thereto and the consummation thereof, and, in the event the plan be not consummated, to enter such further orders as it may deem appropriate under section 11 (b) of the act.

It is further ordered, That jurisdiction be and hereby is released with respect to the accounting entries proposed to be made in connection with the plan.

It is further ordered, That this order shall not be operative to authorize the consummation of any transactions proposed in the plan until an appropriate United States District Court shall, upon application of the Commission thereto, enter an order enforcing the plan herein approved.

It is further ordered, That within 30 days after the final effectuation of the plan, the applicants shall file a certificate of notification advising the Commission of the steps which have been taken to consummate the plan.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 44-18832; Filed, Dec. 12, 1944;
2:46 p. m.]

[File No. 50-6]

PORTLAND GENERAL ELECTRIC CO., ET AL.

NOTICE OF FILING AND ORDER FOR
HEARING

At a regular session of the Securities and Exchange Commission, held at its

No. 249—6

office in the City of Philadelphia, Pa., on the 11th day of December 1944.

In the matter of Portland General Electric Company, Portland Electric Power Company, Thos. W. Delzell and R. L. Clark, Independent Trustees of Portland Electric Power Company, File No. 50-6.

Notice is hereby given that a joint application has been filed with this Commission by Portland General Electric Company, a registered holding company, Portland Electric Power Company, also a registered holding company, and by Thos. W. Delzell and R. L. Clark, Independent Trustees of Portland Electric Power Company, a corporation presently in reorganization under Chapter X of the Federal Bankruptcy Act, as amended, pursuant to the applicable provisions of the Public Utility Holding Company Act of 1935 and the rules and regulations of this Commission promulgated thereunder. All interested persons are referred to said document, which is on file in the office of the Commission, for a statement of the transactions therein proposed, which are summarized as follows:

The application states that Portland General Electric Company contemplates the issuance and sale of new securities for the purpose of redeeming \$3,171,000 principal amount of first mortgage 5% bonds, due July 1, 1950, and \$39,565,000 principal amount of first and refunding mortgage gold bonds, 4½% series, due September 1, 1960, held by the public. In order to obtain the major portion of the funds required for such redemption, Portland General Electric Company proposes to issue the following securities aggregating not in excess of \$42,000,000 principal and par amounts:

(a) Between \$32,000,000 and \$36,000,000 principal amount of first mortgage 30 year bonds carrying interest at a rate not to exceed 3½% per annum to be sold at a premium which shall at least equal the call premium on the securities called for redemption with a spread to investment bankers not in excess of 1%.

(b) Not more than \$6,000,000 in principal amount of one to ten year serial notes carrying an average interest rate not in excess of 3% per annum to be sold at a price not less than par with a spread to bankers of not to exceed ¼ of 1%.

(c) Not in excess of \$4,000,000 in par amount of 4½% preferred stock to be sold at not less than par with a spread to bankers not in excess of 3½%.

Portland General Electric Company states that the exact nature and amounts of securities to be issued have not yet been determined, and will depend upon the amount of cash or securities required as collateral in substitution of the collateral presently pledged with The Chase National Bank of the City of New York and Harris Trust & Savings Bank of the City of Chicago, the holders of certain notes issued by Portland General Electric Company.

The applicants request that Portland General Electric Company be granted an exemption from the competitive bidding

requirements of Rule U-50 (b) and (c) pursuant to Rule U-50 (a) (5) (A) in advance of the filing of any application for the issuance and sale of the new securities.

It appearing to the Commission that it is appropriate in the public interest that a hearing be held with respect to said matter and that said application shall not be granted except pursuant to further order of this Commission.

It is ordered, That a hearing on such matter under the applicable provisions of the said act and the rules promulgated thereunder be held on December 18, 1944 at 10:00 a. m., p. w. t., in Portland, Oregon, at 621 Southwest Alder Street, Room 503. At such hearing cause shall be shown why such application shall be granted. Notice is hereby given of said hearing to the above named applicants and to all interested parties, said notice to be given to said applicants by registered mail and to all other persons by publication in the FEDERAL REGISTER.

It is further ordered, That John G. Clarkson or any other officer or officers of the Commission designated by it for that purpose, shall preside at the hearing in such matter. The officer so designated to preside at any such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a trial examiner under the rules of practice of the Commission.

It is further ordered, That any person desiring to be heard at said hearing or proposing to intervene therein shall file with the Secretary of the Commission on or before December 16, 1944, his request or application therefor as provided by Rule XVII of the rules of practice of the Commission.

It is further ordered, That, without limiting the scope of the issues presented by the said application otherwise to be considered in this proceeding, particular attention will be directed at the hearing to the following matters and questions:

(1) Whether compliance with paragraphs (b) and (c) of Rule U-50 with respect to the issuance and sale of the proposed securities is not appropriate to aid the Commission (in carrying out the provisions of section 7 of the act) to determine whether the fees, commissions or other remuneration to be paid directly or indirectly in connection with the issue, sale and distribution of such securities are reasonable, or whether any term or condition of such issue or sale is detrimental to the public interest or the interest of investors or consumers;

(2) Whether, in the event an exemption should be granted, it is necessary or appropriate to impose terms or conditions in connection therewith in the public interest or in the interest of investors or consumers and if so, what those terms and conditions should be.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 44-18333; Filed, Dec. 12, 1944;
2:46 p. m.]

[File No. 70-987]

AMERICAN POWER & LIGHT CO. AND TEXAS
PUBLIC UTILITIES CORP.ORDER PERMITTING DECLARATION TO BECOME
EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 11th day of December, A. D. 1944.

American Power & Light Company ("American"), a registered holding company, and its wholly-owned non-utility subsidiary Texas Public Utilities Corporation ("Public Utilities"), having filed a joint declaration and amendments thereto under the Public Utility Holding Company Act of 1935 and particularly section 12 (c) and Rule U-42 promulgated thereunder with respect to the payment by Public Utilities to American of the following amounts, (a) \$50,000 being the unpaid balance of a 6% Note due November 25, 1940 in the original principal amount of \$941,803.83, and (b) \$300,000 being a partial payment on account of an unpaid balance of \$2,500,000 of a 7% Income Note due November 30, 1940. The proposed payments are to be made from treasury cash, and

Said declaration having been filed on September 20, 1944 and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said Act, and the Commission not having received a request for hearing with respect to said declaration within the period prescribed in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding said transaction to be in compliance with the standards of section 12 (d) of said act and deeming it appropriate in the public interest and for the protection of investors and consumers to permit said declaration to become effective;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of said act, and subject to the terms and conditions prescribed in Rule U-24 that the aforesaid declaration, as amended, be, and hereby is, permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.[F. R. Doc. 44-18834; Filed, Dec. 12, 1944;
2:47 p. m.]

[File No. 70-999]

INTERNATIONAL UTILITIES CORP.

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pennsylvania, on the 11th day of December A. D. 1944.

Notice is hereby given that an application or declaration (or both) has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by International Utilities Corporation ("International"), a registered holding company.

Notice is further given that any interested person may, not later than December 27, 1944 at 5:30 p. m., e. w. t. request the Commission in writing that a hearing be held on such matter, stating the reasons for such request and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such declaration or application, as filed or as amended, may become effective or may be granted, as provided in Rule U-23 of the rules and regulations promulgated pursuant to said Act or the Commission may exempt such transaction as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

All interested persons are referred to said application or declaration, which is on file in the office of the Commission, for a statement of the transaction therein proposed, which may be summarized as follows:

International proposes to expend treasury cash for the purchase of up to 4,200 shares of its \$3.50 Preferred Stock, \$50 par value, which shares will be retired and not reissued. Purchases are proposed to be made on the market or privately, in the discretion of its officers, from time to time, at prices prevailing on the New York Curb Exchange but at not exceeding \$52.50 per share plus customary brokers' commission. International further proposes that no shares will be purchased from its officers or directors and that the authority to make purchases shall, unless otherwise ordered by the Commission, expire six months from the date of the Commission's order. It is stated that the purpose of the proposed acquisitions of the 4,200 shares is to make use of idle cash and to anticipate two years' sinking fund requirements on the \$3.50 Preferred Stock for periods subsequent to July 1, 1945. The balance sheet of International indicates that as at October 31, 1944 there were 92,833.3 shares of the \$3.50 Preferred Stock outstanding.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.[F. R. Doc. 44-18835; Filed, Dec. 12, 1944;
2:47 p. m.]

[File No. 70-1005]

NORTHERN STATES POWER CO. (MINN.) AND
NORTHERN STATES POWER CO. (DEL.)

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 11th day of December, A. D. 1944.

Notice is hereby given that a joint declaration or application (or both) has been filed with this Commission pursuant to Public Utility Holding Company Act of 1935 by Northern States Power Company (Delaware), a registered holding company, and its subsidiary, Northern States Power Company (Minnesota), also a registered holding company; and

Notice is further given that any interested person may, not later than the 21st day of December 1944 at 5:30 p. m., e. w. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such joint declaration or application, as filed or as amended, may become effective or may be granted, as provided in Rule U-23 of the rules and regulations promulgated pursuant to said Act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

All interested persons are referred to said joint declaration or application, which is on file in the office of this Commission, for a statement of the transactions therein proposed, which are summarized below:

The aforesaid companies propose:

1. To postpone further the payment of \$1,267,384.00, the balance of installments on the open account indebtedness due on or before December 31, 1944 from Northern States Power Company (Delaware) to Northern States Power Company (Minnesota) until June 30, 1945 by which date it is contemplated that said indebtedness will be fully extinguished in connection with the consummation of the plan of liquidation and dissolution, as amended, filed pursuant to section 11 (e) of said act for dissolution of Northern States Power Company (Delaware) which plan provides for disposition of said indebtedness.

2. That pending action on said plan, as amended, or until June 30, 1945 (whichever date shall be earlier), Northern States Power Company (Minnesota) will segregate on its books the sum of \$1,267,384.00 of its earned surplus as not being available for the declaration of dividends on its common stock.

3. That Northern States Power Company (Minnesota) will waive all interest due on said indebtedness for the period from December 31, 1944 to June 30, 1945.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.[F. R. Doc. 44-18836; Filed, Dec. 12, 1944;
2:47 p. m.]

[File No. 64-57, 59-57]

AMERICAN UTILITIES SERVICE CORP., ET AL.

NOTICE OF FILING AND ORDER FOR HEARING
ON PLAN FILED AND ORDER RECONVENING
HEARING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 11th day of December 1944.

In the matter of American Utilities Service Corporation, file No. 64-57; and American Utilities Service Corporation and its subsidiary companies, respondents, file No. 59-57.

I. American Utilities Service Corporation ("American"), a registered holding company, having, on August 31, 1942, filed an application pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 for approval of a plan of recapitalization¹ providing, among other things, for the issuance of new common stock to the holders of its outstanding preferred stock, with no participation for the holders of its outstanding common stock; and

The Commission having, on October 8, 1942, issued its notice of filing and order for hearing pursuant to section 11 (e) and having also by said order and notice for hearing instituted proceedings under Sections 11 (b) (1), 11 (b) (2), 15 (f) and 20 (a) of the act with respect to American and its subsidiary companies (Holding Company Act Release No. 3840); and

The Commission having, on June 21, 1944, issued its findings and opinion herein with respect to the proceedings involving the said plan of recapitalization filed by American and the proceedings instituted by the Commission with respect to American and its subsidiary companies, and having entered its order with regard to the proceedings under sections 11 (b) (1) and 11 (b) (2) of the act requiring American to dispose of its interests in its public utility subsidiaries, Minnesota Utilities Company and Wisconsin Southern Gas Company, and directing American to recapitalize on a one stock basis and to distribute the new common stock on the basis of approximately 85% to the holders of the present preferred stock, and approximately 15% to the holders of its present common stock (Holding Company Act Release No. 5114); and

The Commission having stated in its findings and opinion of June 21, 1944 that it would defer entering an order disapproving the plan of recapitalization filed by American for a period of 30 days from June 21, 1944 in order to allow time for the filing by American of an appropriate amendment which would provide for (1) the allocation of approximately 85% of the new common stock to the holders of the outstanding preferred stock and approximately 15% of the new common stock to the holders of the outstanding common stock, (2) appropriate procedure with respect to the election of the first board of directors of the recapitalized company and (3) certain changes in the provisions with respect to proposed accounting treatment; and

The Commission having, on July 17, 1944, entered an order extending the time to September 5, 1944 within which an amendment to the recapitalization plan could be filed by American (Holding Company Act Release No. 5156); and

American having failed to file an amendment to its plan of recapitalization within the time specified or subsequently; and

The Commission having issued no order disapproving the said plan of recapitalization filed by American;

Notice is hereby given that American has now filed a liquidation plan under section 11 (e) of the act, which plan by its terms is for the purpose of comply-

ing with the provisions of subsection (b) of section 11 of the act and is intended to supersede the recapitalization plan filed by it on August 31, 1942. All interested persons are referred to said liquidation plan, which is on file in the office of this Commission, for a statement of the transactions therein proposed, which may be summarized as follows:

American, solely a holding company, was organized in 1934 under the laws of the State of Delaware to take over the

assets of Federal Public Service Corporation in proceedings under section 77B of the Bankruptcy Act, as amended. The holding company system of American presently includes eight subsidiary companies of which two are public utility companies as defined in the act. The following table shows the active companies in the American system including the businesses in which they are engaged and the states in which they are organized and operating:

| Company | Business | State of organization | State of operation |
|---|---------------------------------|-----------------------|--------------------|
| American Utilities Service Corporation | Holding company..... | Delaware..... | |
| American Service Co. ¹ | Service company..... | Illinois..... | |
| Minnesota Utilities Co. ² | Electric utility and steam..... | Minnesota..... | Minnesota. |
| Wisconsin Southern Gas Co..... | Gas utility..... | Wisconsin..... | Wisconsin. |
| The Bluefield Telephone Co..... | Telephone..... | Virginia..... | Virginia. |
| Illinois Northwestern Telephone Co. | Telephone..... | West Virginia..... | West Virginia. |
| | | Illinois..... | Illinois. |
| Southeastern Telephone Co..... | Telephone..... | Florida..... | Florida. |
| Independence Waterworks Co..... | Water..... | Missouri..... | Missouri. |
| The Suburban Water Co. of Allegheny County, Pa. | Water..... | Pennsylvania..... | Pennsylvania. |

¹ American Service Co. has discontinued operations as a service company. An application for withdrawal of proceedings with respect to such company as a subsidiary service company is now pending before the Commission (file No. 37-17).

² An application is now pending before the Commission for the sale of the properties of Minnesota Utilities Co. to Northern States Power Co. (file No. 70-947).

The liquidation plan states that:

American will forthwith embark upon a program for the disposition of its investments in its subsidiary companies, either through the sale of the stocks and notes of such subsidiary companies or through causing the subsidiaries to sell their properties and liquidate. It is expected, however, that in most instances the stocks and notes of the subsidiary companies will be sold. It is contemplated that sales made under the Liquidation Plan will be accomplished through invitations for bids for the securities or properties to be sold. Minnesota Utilities Company has heretofore entered into an agreement for the sale of all of its electric and steam heating properties, which sale, and the subsequent liquidation of that company, will be a part of the liquidation program.

The proceeds received by American from the sale of its subsidiary companies, or from the liquidation of subsidiary companies following the sale of their properties, after deducting the necessary expenses with respect to such sales and liquidation, will be employed in the retirement of the Collateral Trust Bonds of American by purchase or call at such prices as may be determined by the Commission as a part of the Liquidation Plan. If and when all of the outstanding Collateral Trust Bonds of American shall have been retired, all proceeds of sales or other remaining assets, after payment of all other obligations of American, including the expenses of the Liquidation Plan, or making provision therefor, shall be distributed from time to time pro rata among the holders of the shares of preferred stock and common stock (or voting trust certificates for shares of common stock as the case may be) in the proportion of 85% thereof to the holders of the preferred stock and 15% thereof to the holders of the common stock. The 85% distribution to the holders of the Preferred Stock shall be in full and complete satisfaction of all claims or rights of such Preferred stockholders, including all claims or rights with respect to accumulated and unpaid dividends. American may require the holders of voting trust certificates for shares of its common stock to surrender such certificates before such holders shall be entitled to receive any distributive payments under the Liquidation Plan. After the disposition or distribution

by American of all of its properties and assets, American will dissolve.

The plan further states that American proposes to mail to each of its stockholders a letter transmitting a copy of the liquidation plan, together with a copy of the notice of filing and order for hearing issued by the Commission upon the liquidation plan.

The plan provides that "the Liquidation Plan in its present form, or as it may later be amended, and the various steps contemplated thereby, will be consummated pursuant to the appropriate provisions of the Act, and shall be subject to the approval of the Commission and of any other Federal or State regulatory commission or any court having jurisdiction over the Liquidation Plan or any aspects thereof." It is further stated that American proposes to carry out the plan "within the statutory period provided for in section 11 (c) of the act" and that the liquidation plan, when made effective by a final order of the Commission, and by a final decree or order of the court, will be binding upon all bondholders and stockholders of American and no vote or consent by bondholders or stockholders will be required.

American requests that the Commission's order contain the findings and recitals necessary to meet the requirements of sections 371 and 1808 (f) of the Internal Revenue Code, as amended, and that the Commission, upon its approval of the liquidation plan, apply to a court in accordance with the provisions of subsection (f) of section 18 of the act to enforce and carry out the terms and provisions of the liquidation plan. American further requests that the Commission grant such other and further relief, by way of modification of its order of June 21, 1944 or otherwise, as may be necessary or appropriate for the

approval and consummation of the liquidation plan.

II. It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that notice be given and a hearing be held with respect to said liquidation plan; and that said liquidation plan should not be approved except pursuant to further order of the Commission; and

It further appearing to the Commission that it is appropriate that the hearings heretofore held on the recapitalization plan filed by American and the cross proceedings instituted by the Commission with respect to American and its subsidiaries be reconvened;

It is hereby ordered, That the hearings in this proceeding be reconvened on January 4, 1945, at 11:00 a. m., e. w. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania, in such room as may be designated on such date by the hearing room clerk in Room 318 for the purpose of adducing evidence with respect to the plan of liquidation as submitted, or as hereafter modified, or any other plan or plans that may be filed by any duly qualified person or persons, for the purpose of taking any additional evidence necessary with respect to the pending recapitalization plan or the proceedings heretofore instituted, and for the purpose of affording opportunity to all interested persons to be heard;

It is further ordered That, Richard Townsend, or any other officer or officers of the Commission designated by it for that purpose, shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a trial examiner under the Commission's rules of practice;

It is further ordered, That, without limiting the scope of the issues presented by the liquidation plan or by the pending recapitalization plan or by proceedings heretofore instituted, particular attention be directed at the reconvened hearing to the following matters and questions:

1. Whether the liquidation plan is properly filed in view of the Commission's order of June 21, 1944, in view of American Utilities Service Corporation's failure to carry out the provisions for the equitable distribution of voting power as contained in such order, and in view of the status of the proceedings herein; and whether, pursuant to the provisions of section 11 (e) of the act, it is necessary or appropriate in the public interest or for the protection of investors or consumers to enter any order or orders with respect to the submission of said liquidation plan.

2. Whether the liquidation plan as proposed, or as hereafter modified, is necessary to effectuate the provisions of section 11 of the act or our order of June 21, 1944 and is fair and equitable to the persons affected thereby.

3. Whether, in the event the liquidation plan is approved, as filed or as modified, and the Commission applies to an

appropriate court to enforce and carry out the plan, the Commission should in the exercise of its discretion petition said court for the appointment of a trustee to hold and administer the assets of American Utilities Service Corporation under direction of the court and in accordance with the said liquidation plan.

4. Whether, in the event that the Commission shall approve such liquidation plan as filed, or as modified, the Commission shall approve such plan for purposes of section 11 (d) of the act (as well as section 11 (e)) so as to permit the Commission on its own motion irrespective of request therefor on the part of American Utilities Service Corporation to apply to a court for the enforcement of such liquidation plan pursuant to section 11 (d).

5. Whether, in the event that the Commission shall not approve such plan as filed or as modified, a plan proposed by the Commission or by any person having a bona fide interest in the reorganization of American Utilities Service Corporation should be approved by the Commission for purposes of section 11 (d), and if proposed by the Commission what the terms and provisions of such plan should be.

6. Whether the various steps proposed to be taken by American Utilities Service Corporation are in conformity with the applicable provisions of the act and rules promulgated thereunder.

7. Generally, whether the proposed transactions are in all respects in the public interest and in the interest of investors and consumers and consistent with all applicable requirements of the act and rules promulgated thereunder, and, if not, what modification should be required to be made therein to make such liquidation plan fair, equitable and feasible and what terms and conditions should be imposed to satisfy the statutory standards.

It is further ordered, That any person desiring to be heard or otherwise wishing to participate in these proceedings should notify the Commission in the manner provided by Rule XVII of its rules of practice on or before January 2, 1945.

It is further ordered, That notice of said hearing be given to American Utilities Service Corporation and each of its subsidiary companies by mailing a copy of this notice and order forthwith by registered mail, and that notice be given to all other persons by publication of a copy of this notice and order in the FEDERAL REGISTER.

It is further ordered, That American Utilities Service Corporation give notice of this hearing by mailing, at least fifteen (15) days prior to January 4, 1945, a copy of this order to all known holders of debt securities and to all stockholders of record of American Utilities Service Corporation and its subsidiary companies.

It is further ordered, That jurisdiction be and is hereby reserved to separate, either for hearing, in whole or in part, or for disposition, in whole or in part, any of the issues, questions or matters hereinbefore set forth or which may

arise in these proceedings, in connection with the said liquidation plan or pending recapitalization plan, or the proceedings heretofore instituted, or to consolidate with these proceedings other filings or matters pertaining thereto, or to take such other action as may appear conducive to an orderly, prompt and economical disposition of the matters involved.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 44-18859; Filed, Dec. 13, 1944;
10:15 a. m.]

[File No. 70-978]

UTAH POWER & LIGHT CO. AND UTAH LIGHT
AND TRACTION CO.

ORDER GRANTING APPLICATION AND PERMITTING
DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 12th day of December, A. D., 1944.

Utah Power & Light Company ("Utah Company"), a registered holding company and an electric utility company, and its wholly-owned subsidiary, Utah Light and Traction Company ("Traction Company"), an electric utility company, both of which are subsidiaries of Electric Power & Light Corporation, a registered holding company, having filed a joint application or declaration (or both) pursuant to the applicable provisions of the Public Utility Holding Company Act of 1935 and the rules promulgated thereunder under which Utah Company proposes to acquire all of the property of Traction Company, including certain electric generating, transmission and distribution properties presently leased by Utah Company from Traction Company, and (a) assume all liabilities of Traction Company, (b) forgive all indebtedness of Traction Company due it, (c) surrender for cancellation all of Traction Company's outstanding capital stock, and (d) cause Traction Company to be dissolved.

Said application and declaration (or both) having been filed on September 27, 1944, and notice of filing having been given in the form and manner prescribed by Rule U-23 under said act and the Commission not having received a request for a hearing with respect to said application or declaration (or both) within the time specified in said notice or otherwise, and not having ordered a hearing thereon; and

The Commission finding that the requirements of the applicable sections of the act and the rules promulgated thereunder are satisfied and that no adverse findings are necessary thereunder and that the proposed transactions were expressly authorized by the Public Service Commission of Utah on November 23, 1944 and are necessary and appropriate to the integration or simplification of the holding company system of which Utah Company and Traction Company are a

part, and the Commission deeming it appropriate in the public interest and in the interest of investors and consumers to grant the said application and permit the said declaration to become effective:

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of said act, that said application or declaration (or both) be, and the same hereby is, granted and permitted to become effective, subject to the terms and conditions prescribed in Rule U-24.

It is further ordered, That the proposal by Utah Company to acquire the properties of Traction Company and (a) assume all the liabilities of Traction Company, (b) forgive all indebtedness of Traction Company due it, (c) surrender for cancellation all of Traction Company's outstanding capital stock, and (d) cause Traction Company to be dissolved, are necessary and appropriate to the integration or simplification of the holding company system of which Utah Company and Traction Company are a part and necessary and appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935 within the meaning of the applicable provisions of the Internal Revenue Code, as amended, including section 1808 (f) and Supplement R thereof.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 44-18860; Filed, Dec. 13, 1944;
10:15 a. m.]

[File No. 812-351]

TRANSIT INVESTMENT CORP., AND MID-CITY
BANK AND TRUST CO.

NOTICE AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 12th day of December, A. D. 1944.

Transit Investment Corporation has filed an application pursuant to the provisions of section 17 (b) of the Investment Company Act of 1940 for an order exempting from the provisions of section 17 (a) of said act the purchase by Transit Investment Corporation from Mid-City Bank and Trust Company of 552.1 shares of stock of the latter company at the proposed price of \$41 per share or an aggregate of \$22,636.10. Mid-City Bank and Trust Company is an affiliated person of Transit Investment Corporation.

It is ordered, Pursuant to section 40 (a) of said act, that a hearing on the aforesaid application be held on the 21st day of December at 10 o'clock in the forenoon of that day in Room 318 of the Securities and Exchange Commission Building, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

It is further ordered, That Robert F. Reeder, Esquire, or any officer or officers of the Commission designated by it for that purpose shall preside at the hearing on such application. The officer so designated to preside at any such hearing is hereby authorized to exercise all the pow-

ers granted to the Commission under sections 41 and 42 (b) of the Investment Company Act of 1940 and to trial examiners under the Commission's rules of practice.

Notice of such hearing is hereby given to the above-named applicant, to Mid-City Bank and Trust Company, and to any other person or persons whose participation in such proceedings may be in the public interest or for the protection of investors.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 44-18858; Filed, Dec. 13, 1944;
10:15 a. m.]

WAR PRODUCTION BOARD.

[C-233]

THE KNOXVILLE JOURNAL

CONSENT ORDER

The Knoxville Journal is a corporation with its principal place of business in Knoxville, Tennessee. It is engaged in publishing and circulating a newspaper in Knoxville, Tennessee. During second and fourth quarters of 1943 and the first and second quarters of 1944, it used or caused to be used in the publication of such newspaper print paper in excess of its quota established by Limitation Order L-240 amounting to 214.08 tons. The Knoxville Journal admits such excess usage of print paper and has consented to the issuance of this order.

Wherefore, upon the agreement and consent of The Knoxville Journal, the Regional Compliance Chief and the Head Attorney of the Compliance Division, and upon the approval of the Compliance Commissioner: *It is hereby ordered,* That:

(a) The Knoxville Journal, its successors and assigns, shall reduce its consumption of print paper during the balance of the fourth quarter of 1944, so that its total usage for the fourth quarter shall be 26¾ tons less than it would otherwise be permitted to use during that quarter under the provisions of Limitation Order L-240. It shall also reduce its consumption of print paper during each of the first, second, and third quarters of 1945, so that its total usage for each of such quarters shall be 53½ tons less than it would otherwise be permitted to use during each of those quarters under the provisions of Limitation Order L-240. It shall also reduce its consumption of print paper during the fourth quarter of 1945, so that its total usage for that quarter shall be 26¾ tons less than it would otherwise be permitted to use during that quarter under the provisions of Limitation Order L-240.

(b) Nothing contained in this order shall be deemed to relieve The Knoxville Journal, its successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the War Production Board, except insofar as the same may be inconsistent with the provisions hereof.

(c) This order shall take effect on date of issuance, and shall expire on December 31, 1945.

Issued this 12th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18337; Filed, Dec. 12, 1944;
4:02 p. m.]

[C-234]

RAYMOND LABORATORIES, INC.

CONSENT ORDER

Raymond Laboratories, Inc., a corporation with its principal place of business at 261 East Fifth Street, St. Paul, Minnesota, is engaged in the manufacture and sale of beauty supplies. It is charged by the War Production Board with having violated the provisions of Supplementary Limitation Order L-103-b in that it exceeded its established quota during the last half of 1943 by accepting glass containers in excess of its authorized amount.

It further appears that on January 1, 1944, Raymond Laboratories, Inc. had an inventory of glass containers of 2,373,652 units and on October 1, 1944, an inventory of 2,511,121 units; that based on its average use of glass containers in 1943 and 1944, its inventory as of the dates of January 1, 1944, and of October 1, 1944, was far in excess of a minimum working inventory as prescribed in Priorities Regulation No. 1. Raymond Laboratories, Inc. admits the violations above and has consented to the issuance of this order.

Wherefore, upon the agreement and consent of Raymond Laboratories, Inc., the Regional Compliance Chief and the Regional Attorney, and upon the approval of the Compliance Commissioner, *It is hereby ordered,* That:

(a) Raymond Laboratories, Inc., its successors or assigns, shall not, except upon specific written authorization from the War Production Board, henceforth receive, accept delivery of, or in any way procure additional glass containers (save quota free containers and those obtained by exchange of units of inventory for an equal or less number of units) until its present inventory has been reduced to a practicable working minimum, not to exceed 1,000,000 new glass containers of all types and kinds.

(b) Raymond Laboratories, Inc., its successors or assigns, shall not, during the fourth quarter of 1944 use more new glass containers than its authorized and permitted quota, less 726,005 units.

(c) Nothing contained in this order shall be deemed to relieve Raymond Laboratories, Inc., its successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the War Production Board, except insofar as the same may be inconsistent with the provisions hereof.

Issued this 12th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-18338; Filed, Dec. 12, 1944;
4:02 p. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 4277]

METALLGESELLSCHAFT A. G.

In re: Patents and interest of Metallgesellschaft A. G. in agreements dated April 30, 1924 and August 4, 1928 between Metallbank und Metallurgische Gesellschaft and American Lurgi Corporation.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Metallgesellschaft A. G., Lurgi Gesellschaft für Chemie und Hüttenwesen m. b. H., Lurgi Gesellschaft für Wärmetechnik m. b. H. and Lurgi Apparatebau G. m. b. H. are corporations organized and existing under the laws of and having their principal places of business in Germany and are nationals of a foreign country (Germany);

2. That Ernst Bierbrauer is a resident of Germany and is a national of a foreign country (Germany);

3. That the property described in subparagraph 6a hereof is property of Metallgesellschaft A. G. and/or Lurgi Gesellschaft für Chemie und Hüttenwesen m. b. H. and/or Lurgi Apparatebau G. m. b. H.;

4. That the property described in subparagraphs 6b, 6d and 6e hereof is property of Metallgesellschaft A. G.;

5. That the property described in subparagraph 6c hereof is property of Metallgesellschaft A. G. and/or Ernst Bierbrauer;

6. That the property described as follows:

(a) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the patents identified in Exhibit A attached hereto and made a part hereof,

(b) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following patent:

Patent Number, Date of Issue, Inventor and Title

2,036,902; 4-7-36; Felix Warlimont; Copper Refining Furnace.

(c) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following patents:

Patent Number, Date of Issue, Inventor and Title

2,189,124; 2-6-40; Ernst Bierbrauer; Mechanical separation of mixtures of substances particularly coarse-grained mineral mixtures.

2,189,698; 2-6-40; Ernst Bierbrauer; Method of mechanically separating mineral mixtures.

(d) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Metallbank und Metallurgische Gesellschaft by virtue of an agreement dated April 30, 1924 (including all modifications thereof and supplements thereto, if any) by and between Metallbank und Metallurgische Gesellschaft and Ameri-

can Lurgi Corporation, relating, among other things, to certain United States Patents,

(e) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Metallbank und Metallurgische Gesellschaft by virtue of an agreement dated August 4, 1928 (including all modifications thereof and supplements thereto, if any) by and between Metallbank und Metallurgische Gesellschaft and American Lurgi Corporation, relating, among other things, to certain United States Patents,

is property of, or is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, nationals of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 6, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Patents which are identified as follows:

Patent Number, Date of Issue, Inventor, and Title

1,685,195; 9-25-28; Wilhelm Gensecke; Process of purifying oils and fats.

1,713,411; 5-14-29; Freiherr Conway Von Girsowald; Method of making aluminum oxide from aluminum sulphide.

1,736,654; 11-19-29; Emil Lay and Carl Matlick; Hard solder particularly for grey pig iron, cast steel, iron, etc.

1,742,557; 1-7-30; Roland Sterner-Rainer; Non-corrosive aluminum alloys.

1,743,740; 1-14-30; Conway Von Girsowald and Hans Neumark; Method of making anhydrous zinc chloride by reacting zinc oxide with chlorine.

1,748,450; 2-25-30; Wolfgang Job; Process of smelting ore and other zinc-containing materials.

1,759,559; 5-20-30; Wolfgang Job; Blast furnace for reduction and recovery of volatilizable metals as oxides and method of operating same.

1,788,767; 1-13-31; Hans Klencke; Devices for roasting sulphur containing substances especially metal sulphides containing ores.

1,807,766; 6-2-31; Conway Von Girsowald, Hans Weldmann and Gerhard Roesner; Process for production of alkali phosphates from compounds of metal and phosphorus.

1,807,767; 6-2-31; Conway Von Girsowald and Hans Weldmann; Process for conversion of ferro-phosphorus into ferric-phosphate (FePO₃) by roasting in air or other gases containing oxygen.

1,814,023; 7-14-31; Conway B. Von Girsowald and Hans Neumark; Process for recovery of cadmium and oxygen, or substances containing same.

1,826,183; 10-6-31; Hans Lehrecke; Process of treating metallurgical slimes.

1,838,014; 12-22-31; Otto Uhde and Viktor Kolb; Hydraulic device for emptying furnaces.

1,838,596; 12-29-31; Otto Uhde and Viktor Kolb; Method and apparatus for the incineration of refuse and similar waste materials.

1,840,708; 1-12-32; Walter Fraenkel; Process of detinning aluminum.

1,844,428; 2-9-32; Justus Kohlmeyer; Method for producing metals especially lead from ores, condensed smokes and fumes, residues, etc.

1,846,738; 2-23-32; Justus Kohlmeyer; Method of separating metal mixtures into their different components by volatilization.

1,846,771; 2-23-32; Baron Von Girsowald and Hans Weldmann; Method for working up roasted pyrites.

1,847,044; 2-23-32; Arthur Burkhardt; Process for the improvement of nickel.

1,851,093; 3-29-32; Maximilian Gensecke; Method of distilling mineral oils.

1,852,205; 4-5-32; Max Gensecke; Process for continuous or intermittent vacuum distillation of mineral oils.

1,853,590; 4-12-32; Paul Wefelscheld; Process of and application for thoroughly intermingling gases or vapors with molten substances.

1,861,122; 5-31-32; Hans Klencke; Process of roasting and sintering pulverulent ores having a high sulphur content.

1,864,655; 6-28-32; Hans Klencke; Process for production of ore coke.

1,880,383; 10-4-32; Wilhelm Gensecke; Process for purification of fats and oils.

1,882,517; 10-11-32; Moritz Neumark, Hans Weldmann and Gerhard Roesner; Process for the production of ferro-phosphorus low in or practically free from silicon.

1,882,525; 10-11-32; Wolfhart Slocke; Process for the electrolytic production of metals of the alkali or alkaline earths.

1,882,552; 10-11-32; Wilhelm Gensecke; Method for heating stills, especially stills for the steam distillation of fatty acids.

1,887,445; 11-8-32; Conway Von Girsowald, Hans Weldmann and Gerhard Roesner; Process for production of trialkali phosphates.

1,888,401; 11-22-32; Hermann Von Forster; Process and apparatus for the manufacture of hollow bodies especially tubes, by drawing over a mandrel.

1,889,078; 11-29-32; Maximilian Schleichel; Flotation process.

1,889,652; 11-29-32; Wilhelm Gensecke; Process for the distillation of mixed substances of which soap is a constituent.

1,890,204; 12-6-32; Conway Von Girssewald, Hans Weidmann and Gerhard Roesner; Process for production of phosphates.

1,891,293; 12-20-32; Conway Von Girssewald and Hans Weidmann; Production of alkali phosphates from metal-phosphorus alloys.

1,891,294; 12-20-32; Conway Von Girssewald, Wolfhart Steckle and Erich Thiele; Process for facilitating the separation of the precipitate of arsenic sulphide.

1,891,298; 12-20-32; Herbert Wittenberg; Sintering apparatus.

1,894,720; 1-17-33; Conway Von Girssewald and Wolfhart Steckle; Process of eliminating arsenic from acids.

1,896,201; 2-7-33; Roland Sterner-Rainer; Process for separating oxides and gases from molten aluminum alloys.

1,901,109; 3-14-33; Werner Maier; Process for the production of starch.

1,903,582; 4-11-33; Conway Von Girssewald, Hans Weidmann and Gerhard Roesner; Process for production of alkali phosphates from metal phosphorus compounds.

1,910,286; 5-23-33; Max G. Freise; Process for recovering metals such as tin, lead, antimony, etc.

1,918,355; 7-18-33; Conway B. Von Girssewald and Erich Stahl; Process for production of sulphates.

1,918,638; 7-18-33; Wilhelm Gensecke; process and apparatus for separating solvents from their mixtures with oil or fat in vacuo by evaporation of the solvents.

1,921,705; 8-8-33; Oskar Schober and August Schnitzspahn; Process for the production of aluminum silicosulphide.

1,927,555; 9-19-33; Friedrich A. Oetken; process of concentrating liquids.

1,928,531; 9-26-33; Wilhelm Gensecke; process for eliminating the impurities contained in vegetables, animal oil and fats.

1,933,025; 10-31-33; Friedrich A. Oetken; furnaces for burning refuse.

1,936,964; 11-28-33; Wilhelm Gensecke; Still for substances of high boiling point.

1,938,046; 12-5-33; Oskar Schober; Process of separating aluminum alloys.

1,938,057; 12-5-33; Conway B. Von Girssewald and Hans Weidmann; Process for production of alkali phosphates.

1,940,922; 12-26-33; Roland Sterner-Rainer; Aluminum-silicon alloys with a phosphorus content of 0.001 to 0.1%.

1,941,626; 1-2-34; Maximilian Schlechel; Process of decolorizing heavy spar.

1,944,548; 1-23-34; Karl Ebner; Process and apparatus for separation of solid substances from liquid by vacuum cooling in stages.

1,945,297; 1-30-34; Roland Sterner-Rainer; Aluminum alloy.

1,947,948; 2-20-34; Paul Mittmann; Rolled sheet zinc, especially for cell cases and like electrotechnical purpose and in a method of manufacturing same.

1,953,508; 4-3-34; Oskar Schober; Coloring and protective coatings.

1,956,111; 4-24-34; Conway B. Von Girssewald, Hans Weidmann and Gerhard Roesner; Process for production of acid disodium pyrophosphates.

1,968,252; 7-31-34; Wilhelm Gensecke; Process for refining vegetable and animal oils and fats.

1,970,186; 8-14-34; Herbert Pontzen; Melting furnace.

1,972,432; 9-4-34; Conway Von Girssewald and Oskar Schober; Production of pure aluminum silicon alloys from impure initial alloys obtained for example by electrothermal process.

1,984,747; 12-18-34; Hans Klencke; Process and apparatus for roasting and sintering pulverulent sulphuriferous ores.

1,992,681; 2-26-35; Conway B. Von Girssewald and Erich Stahl; Process for production of sulphates by mutual reaction of sulphur,

dioxide oxygen and bases in an aqueous medium.

1,995,555; 3-26-35; Hans Weidmann; Process for production of copper sulphate.

2,000,833; 5-7-35; Max G. Freise; Process for the production of zinc.

2,003,076; 5-28-35; Wilhelm Gensecke; Process for heat treatment of oils and fats, more particularly for bleaching and hardening same.

2,006,138; 6-25-35; Karl Heinemann; Method and apparatus for separation of sulphurous acid from sulphite waste liquor.

2,017,676; 10-15-35; Conway B. Von Girssewald, Wolfhart Steckle and Max Wohlwill; Method and apparatus for condensing sulphuric acid.

2,018,242; 10-22-35; Felix F. von Schlippenbach; Rotary hearth furnace.

2,018,778; 10-23-35; Karl Ebner; Method and apparatus for distilling with or without simultaneous performance of chemical reactions, substances that are liquid at distillation temperature.

2,019,912; 11-5-35; Hans Klencke and Manfred Sachs; Oscillating furnace.

2,029,576; 2-4-36; Viktor Kolb; Method of and apparatus for burning low-grade fuels, especially refuse.

2,031,518; 2-18-36; Hermann von Forster and Fritz Kunstel; Method of producing copper having high electrical conductivity and being free from oxygen.

2,034,615; 3-17-36; Wilhelm Gensecke; Process and apparatus for production of coarse crystals by evaporation in vacuo and intermittent cooling.

2,035,589; 3-31-36; Otto Brucke; Process for refining vegetable and animal fats and oils.

2,040,797; 5-12-36; Georg Sachs and Arthur Burkhardt; Process of rolling compounds of metals with metalloids respectively alloys of those compounds with metals.

2,042,626; 6-2-36; Herbert Pontzen; Combination furnace.

2,042,711; 6-2-36; Wilhelm Gensecke; Process for simultaneous elimination of substances causing smell and taste; and of volatile acids from oils and fats by means of steam.

2,043,481; 6-9-481; Reinhard Kriesel and Werner Linicus; Method and apparatus for securing propeller blades in the hub.

2,046,817; 7-7-36; Erich Gell and Heinrich Ebert; Aeronautical propeller.

2,052,329; 8-25-36; Helmut Wendeborn; Process of and apparatus for granulating fine material by adhesion to moistened nuclear fragments.

2,071,460; 2-23-37; Georg Grave; Process for electrical separation of mixed particles of different electrical behavior.

2,071,598; 2-23-37; Conway B. Von Girssewald, Wolfhart Steckle and Max Wohlwill; Method of producing fuming sulphuric acid having a high concentration.

2,072,501; 3-2-37; Georg Grave and Erich Oppen; Apparatus for electrostatic flotation.

2,079,239; 5-4-37; Rudolf O. Barthel; Process of working copper alloys.

2,090,363; 8-17-37; Helmut Wendeborn; Process for production of cement.

2,097,049; 10-26-37; Karl Steiner; Light alloy piston.

2,106,228; 1-25-38; Oskar Schober; Coloring and protective coatings.

2,108,865; 2-1-38; Theodor Bantz, Georg Grave and Erich Oppen; Method and apparatus for electrostatic separation.

2,108,722; 2-15-38; Hermann Miedel; Apparatus and parts thereof capable of resisting chemical corrosion.

2,108,990; 2-22-38; Emil Morlock; Apparatus for continuous splitting of fats or oils.

2,111,661; 3-22-38; Karl Ebner; Process for production of metallic magnesium.

2,115,691; 4-26-38; Conway B. Von Girssewald, Wolfhart Steckle and Max Wohlwill; Sulphuric acid process.

2,119,615; 6-7-38; Helmut Wendeborn; Process for drying substances in the condition of sludge and for evaporating solution.

2,122,544; 7-5-38; Conway Von Girssewald, Hans Weidmann and Gerhard Roesner; Process for recovery of sulphur dioxide.

2,123,391; 7-12-38; Georg Grave; Electrostatic separator for the separation of fine-grained mixed materials.

2,127,307; 8-16-38; Erich Oppen and Georg Grave; Method and apparatus for electrostatic flotation.

2,127,716; 8-23-38; Otto Brucke; Process of hydrogenating fatty acids.

2,131,663; 9-27-38; Paul Jordan; Rotary muffler furnace.

2,132,853; 10-11-38; Hermann Matthies; Process of continuously producing zinc in vertical reducing chambers and apparatus therefore.

2,134,648; 10-25-38; Friedrich Danulat; Process for production of a gas of high calorific power.

2,134,571; 10-25-38; Emil Morlock; Device for hydrogenation of vegetable or animal oils or fats, fatty acids, etc.

2,134,603; 10-25-38; Kurt R. Gohre; Apparatus and process for melting out metals from metallic dust.

2,148,971; 2-23-39; Conway B. von Girssewald and Gerhard Roesner; Process for recovery of pure concentrated sulphur dioxide.

2,152,718; 4-4-39; Helmut Wendeborn; Process for the production of a sintered product.

2,155,119; 4-18-39; Karl Ebner; Process and apparatus for thermal decomposition of substances or mixtures of same.

2,165,024; 7-4-39; Helmut Wendeborn; Process for production of a sintered product.

2,171,223; 8-23-39; Carl Steiner; Process for manufacturing cast bearings from light metal alloys and to the product thereof.

2,172,617; 8-12-39; Carl T. D. Koolman, Wolfhart Steckle and Max Wohlwill; Process for production of sulphuric acid.

2,179,833; 11-14-39; Karl Sondermann; Distillation of liquids having relative high boiling points.

2,184,579; 12-26-39; Otto Brucke; Method of and apparatus for distillation of mixtures of high boiling point liquids.

2,182,461; 3-5-40; Conway B. von Girssewald, Gerhard Roesner and Max Wohlwill; Production of concentrated sulphur dioxide.

2,184,626; 3-26-40; Helmut Wendeborn; Charging device for sintering apparatus.

2,187,935; 4-23-40; Carl T. D. Koolman; Process for treating gases and vapors with liquids.

2,205,611; 6-25-40; Gunter Wassermann; Permanent magnets and process for producing the same.

2,213,767; 8-3-40; Conway B. Von Girssewald, Gerhard Roesner and Josef Barwasser; Process for recovery of elementary sulphur from sulphur dioxide and gases containing same.

2,224,025; 12-3-40; Karl Sondermann; Distillation of liquids having relative high boiling points.

2,224,041; 12-3-40; Karl Ebner; Process for production of metallic magnesium.

2,224,048; 12-3-40; Wilhelm Herbert; Process for the production of hydrocarbons.

2,224,049; 12-3-40; Wilhelm Herbert; Process for production of hydrocarbons.

2,227,427; 1-7-41; Josef Earhart; Automatic speed governors for power engines.

2,239,216; 4-22-41; Ernst Bierbrauer; Apparatus for mechanically separating mineral mixtures.

2,244,186; 6-3-41; Wilhelm Herbert; Catalytic production of hydrocarbons.

2,247,087; 6-24-41; Wilhelm Herbert; Process for the production of hydrocarbons.

2,261,939; 11-11-41; Emil Morlock; Apparatus for distilling high boiling point liquids.

2,268,525; 12-30-41; Gerhard Roesner, Ludwig Schuster and Helmuth Ley; Process of drawing steel.

2,271,259; 1-27-42; Wilhelm Herbert; Process for synthesizing hydrocarbons.

2,276,979; 3-17-42; Hermann Jacobi; Method and apparatus for locking control plungers in slide valve control devices.

2,277,023; 3-17-42; Carl Steiner and Roland Sterner-Rainer; Composite bearings.

2,283,053; 5-12-42; Kurt R. Gohre; Sintering device.

2,290,296; 7-21-42; Johann Siegens and Oskar Roder; Process for preparing lead alloys.

2,291,447; 7-28-42; Ernst Bierbrauer; Method of mechanically separating mineral mixtures.

2,296,388; 9-22-42; Wilhelm Kramer; Pistons.

2,298,418; 10-13-42; Gerhard Roesner, Ludwig Schuster, Friedrich Von Ravensburg, Heinrich Faber and Hermann Riske; Process for machining metals using cutting tools.

2,301,687; 11-10-42; Oskar Dorschner; Recovery and detoxication of city gases.

2,311,202; 2-16-43; Josef Barwasser and Wilhelm Thumm; Process of regeneration of an absorption liquid consisting of basic aluminum sulphate for the recovery of sulphur dioxide.

2,311,233; 2-16-43; Johannes Jaenicke Herbert Knoop, Hermann Miedel and Otto Schweitzer; Molding synthetic resins.

2,320,937; 6-1-43; Herbert Knoop and Hermann Miedel; Process for adhesively uniting hard and soft rubber in rubber-like masses with surfaces of other materials.

[F. R. Doc. 44-18819; Filed, Dec. 12, 1944; 11:25 a. m.]

[Vesting Order 4278]

CARL VON WEDEL

In re: Interest of Carl von Wedel in an agreement with Thomas A. Edison, Incorporated.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Carl von Wedel is a citizen and resident of Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Carl von Wedel;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Carl von Wedel by virtue of an agreement dated July 9, 1934 (including all modifications thereof and supplements thereto, if any) by and between Carl von Wedel and Thomas A. Edison, Incorporated, which agreement relates, among other things, to United States Letters Patent No. 2,172,631,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification,

and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 6, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-18818 Filed, Dec. 12, 1944; 11:25 a. m.]

[Vesting Order 4279]

GEBHARD SATZINGER

In re: Interest of Gebhard Satzinger in an agreement with the Enterprise Manufacturing Company of Pennsylvania.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Gebhard Satzinger is a resident of Germany and a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Gebhard Satzinger;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Gebhard Satzinger by virtue of an agreement executed under date of March 2, 1935 (including all modifications thereof and supplements thereto, if any, including but without limitation, an amendment executed under date of March 7, 1935) by and between Gebhard Satzinger and The Enterprise Manufacturing Company of Pennsylvania, which agreement relates, among

other things, to United States Letters Patent No. 2,042,161,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meaning prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 6, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-18817; Filed, Dec. 12, 1944; 11:25 a. m.]

[Vesting Order 4280]

NIPPON ELECTRIC Co., Ltd.

In re: Interest of Nippon Electric Company, Limited, in an agreement with International Standard Electric Corporation.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Nippon Electric Company, Limited, is a corporation organized under the laws of and having its principal place of business in Japan and is a national of a foreign country (Japan);

2. That the property described in subparagraph 3 hereof is property of Nippon Electric Company, Limited;

3. That the property described as follows: All interests and rights (including all accrued

royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described together with the right to sue therefor) created in Nippon Electric Company, Limited, by virtue of an agreement dated January 10, 1938 (including all modifications thereof and supplements thereto, if any) by and between International Standard Electric Corporation and Nippon Electric Company, Limited, which agreement relates, among other things, to United States Letters Patent No. 2,276,198,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 6, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-18816; Filed, Dec. 12, 1944;
11:25 a. m.]

[Vesting Order 4281]

FRANK DUMUR

In re: United States Patent No. 1,839,587 standing of record in the name of Frank Dumur.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Frank Dumur is a resident of Switzerland;

2. That Ernst Leitz, G. m. b. H. is a business organization, organized under the laws of

No. 249—7

Germany and is a national of a designated enemy country (Germany);

3. That Frank Dumur is acting directly or indirectly for the benefit or on behalf of a designated enemy country (Germany) or persons within such country and is a national of a designated enemy country (Germany);

4. That the property described in subparagraph 7 hereof is property of Ernst Leitz, G. m. b. H. and/or Frank Dumur; and determining

5. That Frank Dumur is controlled by or acting for or on behalf of a designated enemy country (Germany) or persons within such country and is a national of a designated enemy country (Germany);

6. That such national is a person not within a designated enemy country, but that the national interest of the United States requires that he be treated as a national of a designated enemy country (Germany);

7. That the property described as follows: All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following United States Patent:

Patent Number, Date of Issue, Inventor and Title

1,839,587; 1-5-32; Victor R. Raby and Dwight W. Warren; Attachment for motion picture cameras.

is property of nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 6, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-18816; Filed, Dec. 12, 1944;
11:25 a. m.]

[Vesting Order 500A-115]

COPYRIGHTS OF CERTAIN GERMAN NATIONALS

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that each and all of the identified persons to whom reference is made in Column 5 of Exhibit A attached hereto and made a part hereof (the names of which persons are listed (a) in Column 3 of said Exhibit A as the authors of the works, the titles of which are listed in Column 2, and the copyright numbers, if any, of which are listed in Column 1, respectively, of said Exhibit A, and/or (b) in Column 4 of said Exhibit A, as the owners of the copyrights, the numbers, if any, of which are listed in Column 1, and the titles of the works covered by which are listed in Column 2, respectively, of said Exhibit A, and/or (c) in Column 5 of said Exhibit A as others owning or claiming interests in such copyrights) are nationals of one or more foreign countries;

2. Determining, therefore, that the property described as follows: All right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of each and all of the identified persons to whom reference is made in Column 5 of said Exhibit A, and also of each and all other unidentified individuals who, as of the date of this order, are residents of, and of each and all other unidentified corporations, partnerships, associations or business organizations of any kind or nature which, as of the date of this order, are organized under the laws of, or have their principal places of business in, Germany, Italy, Japan, Bulgaria, Hungary, Rumania and/or any territory occupied by one or more of such six named countries, whether or not such unidentified persons are named elsewhere in this order or in said Exhibit A, in, to and under the following:

a. Each and all of the copyrights, if any, described in said Exhibit A;

b. Every copyright, claim of copyright and right to copyright in each and all of the works described in said Exhibit A and in every issue, edition, publication, republication, translation, arrangement, dramatization and revision thereof, in whole or in part, of whatsoever kind or nature, and of each and all other works designated by the titles therein set forth, whether or not filed with the Register of Copyrights or otherwise asserted, and whether or not specifically designated by copyright number;

c. Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to any or all of the foregoing;

d. All monies and amounts, and all right to receive monies and amounts, by way of royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to any or all of the foregoing;

e. All rights of renewal, reversion or re-vesting, if any, in any or all of the foregoing;

f. All causes of action accrued or to accrue at law or in equity with respect to any or all of the foregoing, including but not limited to the right to sue for and recover all damages and profits and to ask and receive any and all remedies provided by common law or statute for the infringement of any copyright or the violation of any right or the breach of any obligation described in or affecting any or all of the foregoing;

is property payable or held with respect to copyrights, or rights related thereto, in which interests are held by, and such property con-

stitutes interests held therein by, nationals of one or more foreign countries;

3. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

4. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property hereinbefore described in subparagraph 2, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a spe-

cial account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form

APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive order.

Executed at Washington, D. C., on November 14, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|-------------------|---|--|--|---|
| Copyright numbers | Titles of works | Names and last known nationalities of authors | Names and last known addresses of owners of copyrights | Identified persons whose interests are being vested |
| Unknown..... | Handbuch der Metallbelzerer; Eisenwerkstoffe. Mit 420 abbildungen, 1943, 540 p. (includes bibliography—Vol. 2 of the Handbuch). | Otto Vogel (nationality not established).... | Verlag Chemie, Berlin, Germany (nationality German). | Owner. |
| Unknown..... | Moderne Kurzwellen-Empfangstechnik, 1939. | M. J. O. Strutt (nationality not established). | Julius Springer, Berlin, Germany (nationality German). | Owner. |

[F. R. Doc. 44-18814; Filed, Dec. 12, 1944; 11:26 a. m.]

[Vesting Order 500A-129]

COPYRIGHTS OF CERTAIN GERMAN AND AUSTRIAN NATIONALS

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that each and all of the identified persons to whom reference is made in Column 5 of Exhibit A attached hereto and made a part hereof (the names of which persons are listed (a) in Column 3 of said Exhibit A as the authors of the works, the titles of which are listed in Column 2, and the copyright numbers, if any, of which are listed in Column 1, respectively, of said Exhibit A, and/or (b) in Column 4 of said Exhibit A as the owners of the copyrights, the numbers, if any, of which are listed in Column 1, and the titles of the works covered by which are listed in Column 2, respectively, of said Exhibit A, and/or (c) in Column 5 of said Exhibit A as others owning or claiming interests in such copyrights) are nationals of one or more foreign countries;

2. Determining, therefore, that the property described as follows: All right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of each and all of the identified persons to whom reference is made in Column 5 of said Exhibit A, and also of each and all other unidentified individuals who, as of the date of this order, are residents of, and of each and all other unidentified corporations, partnerships, associations or business organizations of any kind or nature which, as of the date of this order, are organized under the laws of, or have their principal places of business in, Germany, Italy, Japan, Bulgaria, Hungary, Rumania and/or any territory occupied by one or more of such six named countries, whether

or not such unidentified persons are named elsewhere in this order or in said Exhibit A, in, to and under the following:

a. Each and all of the copyrights, if any, described in said Exhibit A;

b. Every copyright, claim of copyright and right to copyright in each and all of the works described in said Exhibit A and in every issue, edition, publication, republication, translation, arrangement, dramatization and revision thereof, in whole or in part, of whatsoever kind or nature, and of each and all other works designated by the titles therein set forth, whether or not filed with the Register of Copyrights or otherwise asserted, and whether or not specifically designated by copyright number;

c. Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to any or all of the foregoing;

d. All monies and amounts, and all right to receive monies and amounts, by way of royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to any or all of the foregoing;

e. All rights of renewal, reversion or reversion, if any, in any or all of the foregoing;

f. All causes of action accrued or to accrue at law or in equity with respect to any or all of the foregoing, including but not limited to the right to sue for and recover all damages and profits and to ask and receive any and all remedies provided by common law or statute for the infringement of any copyright or the violation of any right or the breach of any obligation described in or affecting any or all of the foregoing;

is property payable or held with respect to copyrights, or rights related thereto, in which interests are held by, and such property constitutes interests held therein by, nationals of one or more foreign countries;

3. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

4. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property hereinbefore described in subparagraph 2, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity, or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive order.

Executed at Washington, D. C., on November 20, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

| Column 1 Copyright numbers | Column 2 Titles of works | Column 3 Names and last known nationalities of authors | Column 4 Names and last known addresses of owners of copyrights | Column 5 Identified persons whose interests are being vested |
|-------------------------------|--|---|--|---|
| A For. 27735..... | Handbuch der englischen und deutschen Umgangssprache, 1935. | Louis Hamilton of England (nationality English). | Langenscheidt'sche Verlagsbuchhandlung, Bahnstr. 27/29, Berlin-Schöneberg, Germany (nationality German). | Owner. |
| A For. 25847..... | Handbuch der französischen Umgangssprache, 1934. | Eduard Courcier of Germany (nationality German). | Langenscheidt'sche Verlagsbuchhandlung, Berlin-Schöneberg, Germany, (nationality German). | Owner and author. |
| A. For. 35190..... | Handbuch der spanischen und deutschen Umgangssprache, 1933. | Theodosio Neell of Spain (nationality Spanish). | Langenscheidt'sche Verlagsbuchhandlung, 27/29 Bahnstr. Berlin-Schöneberg, Germany (nationality German). | Owner. |
| A for. 8592..... | Lärm im Spiegel, 1923..... | Erich Kästner of Germany (nationality German). | C. Weller & Co., Verlag, Leipzig, Germany (nationality German). | Author and owner. |
| A for. 18938..... | Gesang zwischen den Stühlen, 1932..... | Erich Kästner of Germany (nationality German). | Deutsche Verlagsanstalt, Stuttgart, Germany (nationality German). | Author and owner. |
| A for. 10033..... | Ein Mann gibt Auskunft, 1930..... | Erich Kästner of Germany (nationality German). | Deutsche Verlagsanstalt, Stuttgart, Germany (nationality German). | Author and owner. |
| A 65..... | Herz auf Taille, 1923..... | Erich Kästner of Germany (nationality German). | C. Weller & Co., Leipzig, Germany (nationality German). | Author and owner. |
| A for. 26773..... | Das buch der kochkunst; eine sammlung mustergültiger kochrezepte aus dem erfahrungsschatz der prominenten köche österreichs. Offizielles kochbuch des Verbandes der Küche Österreichs, 1934. | Josef Knott of Austria (nationality Austrian). | Josef Knott, Wien, 1, Schubertring 9, Austria (nationality Austrian). | Owner. |

[F. R. Doc. 44-18813; Filed, Dec. 12, 1944; 11:26 a. m.]

[Vesting Order 500A-130]

COPYRIGHTS OF CERTAIN GERMAN NATIONALS

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that each and all of the identified persons to whom reference is made in Column 5 of Exhibit A attached hereto and made a part hereof (the names of which persons are listed (a) in Column 3 of said Exhibit A as the authors of the works, the titles of which are listed in Column 2, and the copyright numbers, if any, of which are listed in Column 1, respectively, of said Exhibit A, and/or (b) in Column 4 of said Exhibit A as the owners of the copyrights, the numbers, if any, of which are listed in Column 1, and the titles of the works covered by which are listed in Column 2, respectively, of said Exhibit A, and/or (c) in Column 5 of said Exhibit A as others owning or claiming interests in such copyrights) are nationals of one or more foreign countries;

2. Determining, therefore, that the property described as follows: All right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of each and all of the identified persons to whom reference is made in Column 5 of said Exhibit A, and also of each and all other unidentified individuals who, as of the date of this order, are residents of, and of each and all other unidentified corporations, partnerships, associations or business organizations of any kind or nature which, as of the date of this order, are organized under the laws of, or have their principal places of business in, Germany, Italy, Japan, Bulgaria, Hungary, Rumania and/or any territory occupied by one or more of such six named countries, whether or not such unidentified persons are named elsewhere in

this order or in said Exhibit A, in, to and under the following:

a. Each and all of the copyrights, if any, described in said Exhibit A;

b. Every copyright, claim of copyright and right to copyright in each and all of the works described in said Exhibit A and in every issue, edition, publication, republication, translation, arrangement, dramatization and revision thereof, in whole or in part, of whatsoever kind or nature, and of each and all other works designated by the titles therein set forth, whether or not filed with the Register of Copyrights or otherwise asserted, and whether or not specifically designated by copyright number;

c. Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to any or all of the foregoing;

d. All monies and amounts, and all right to receive monies and amounts, by way of royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to any or all of the foregoing;

e. All rights of renewal, reversion or re-vesting, if any, in any or all of the foregoing;

f. All causes of action accrued or to accrue at law or in equity with respect to any or all of the foregoing, including but not limited to the right to sue for and recover all damages and profits and to ask and receive any and all remedies provided by common law or statute for the infringement of any copyright or the violation of any right or the breach of any obligation described in or affecting any or all of the foregoing;

is property payable or held with respect to copyrights, or rights related thereto, in which interests are held by, and such property constitutes interests held therein by, nationals of one or more foreign countries;

3. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

4. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property hereinbefore described in subparagraph 2, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive order.

Executed at Washington, D. C., on November 20, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|-------------------|---|--|--|---|
| Copyright numbers | Titles of works | Names and last known nationalities of authors | Names and last known addresses of owners of copyrights | Identified persons whose interests are being vested |
| A For. 44556..... | Mathematik der Lebensversicherung. 1939. | Alfred Berger (nationality not established). | Julius Springer, Wien, Germany (nationality German). | Owner. |
| Unknown..... | Handbuch der Astrophysik. 1928-36..... | Gustav Eberhard, A. Kohlschütter, and H. Ludendorff (nationalities not established). | Julius Springer, Berlin, Germany (nationality German). | Owner. |
| Unknown..... | Organische Elektrochemie, 1942. (Die chemische Reaktion. Bd. 6). | Friedrich Fichter (nationality not established). | T. Steinkopf, Dresden, Germany (nationality German). | Owner. |
| Unknown..... | Anschauliche Quantentheorie. Eine Einführung in die moderne Auffassung der Quantenerscheinungen. 1936. | Fascual Jordan (nationality not established). | Julius Springer, Berlin, Germany (nationality German). | Owner. |
| A For. 28468..... | Führer durch die technische Mechanik. 1935. | Horst Müller (nationality not established). | Julius Springer, Berlin, Germany (nationality German). | Owner. |
| Unknown..... | Die Edelmetalle und ihre Legierungen. 1940. (Reine und angewandte Metallkunde in Einzeldarstellungen. Bd. 5). | Ernst Raub (nationality not established). | Julius Springer, Berlin, Germany (nationality German). | Owner. |
| A For. 43323..... | Die Gleichrichterschaltungen, ihre Berechnung und Arbeitsweise. 1938. | Walter Schilling (nationality not established). | R. Oldenbourg, München, Germany (nationality German). | Owner. |

[F. R. Doc. 44-18812; Filed, Dec. 12, 1944; 11:26 a. m.]

[Vesting Order 500A-131]

COPYRIGHTS OF J. M. ERICH WEBER, GERMAN NATIONAL

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that each and all of the identified persons to whom reference is made in Column 5 of Exhibit A attached hereto and made a part hereof (the names of which persons are listed (a) in Column 3 of said Exhibit A as the authors of the works, the titles of which are listed in Column 2, and the copyright numbers, if any, of which are listed in Column 1, respectively, of said Exhibit A, and/or (b) in Column 4 of said Exhibit A as the owners of the copyrights, the numbers, if any, of which are listed in Column 1, and the titles of the works covered by which are listed in Column 2, respectively, of said Exhibit A, and/or (c) in Column 5 of said Exhibit A as others owning or claiming interests in such copyrights) are nationals of one or more foreign countries;

2. Determining, therefore, that the property described as follows:

All right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of each and all of the identified persons to whom reference is made in Column 5 of said Exhibit A, and also of each and all other unidentified individuals who, as of the date of this order, are residents of, and of each and all other unidentified corporations, partnerships, associations or business organizations of any kind or nature which, as of the date of this order, are organized under the laws of, or have their principal places of business in, Germany, Italy, Japan, Bulgaria, Hungary, Rumania and/or any territory occupied by one or more of such six named countries, whether or not such unidentified persons are named else-

where in this order or in said Exhibit A, in, to and under the following:

a. Each and all of the copyrights, if any, described in said Exhibit A;

b. Every copyright, claim of copyright and right to copyright in each and all of the works described in said Exhibit A and in every issue, edition, publication, republication, translation, arrangement, dramatization and revision thereof, in whole or in part, of whatsoever kind or nature, and of each and all other works designated by the titles therein set forth, whether or not filed with the Register of Copyrights or otherwise asserted, and whether or not specifically designated by copyright number;

c. Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to any or all of the foregoing;

d. All monies and amounts, and all right to receive monies and amounts, by way of royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to any or all of the foregoing;

e. All rights of renewal, reversion or reversion, if any, in any or all of the foregoing;

f. All causes of action accrued or to accrue at law or in equity with respect to any or all of the foregoing, including but not limited to the right to sue for and recover all damages and profits and to ask and receive any and all remedies provided by common law or statute for the infringement of any copyright or the violation of any right or the breach of any obligation described in or affecting any or all of the foregoing;

is property payable or held with respect to copyrights, or rights related thereto, in which interests are held by, and such property constitutes interests held therein by, nationals of one or more foreign countries;

3. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

4. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property hereinbefore described in subparagraph 2, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive order.

Executed at Washington, D. C., on November 20, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|-------------------|---|--|---|---|
| Copyright numbers | Titles of works | Names and last known nationalities of authors | Names and last known addresses of owners of copyrights | Identified persons whose interests are being vested |
| Unknown..... | Schule und Praxis des Konditors, 1931.... | J. M. Erich Weber of Germany (nationality German). | J. M. Erich Weber, Dresden, Germany (nationality German). | Owner. |

[F. R. Doc. 44-18811; Filed, Dec. 12, 1944; 11:27 a. m.]

[Vesting Order 4302]

ICHIRO YAMAKI

In re: Interest in real property and property insurance policy owned by Ichiro Yamaki.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the last known address of Ichiro Yamaki is Japan, and that he is a citizen and resident of Japan and a national of a designated enemy country (Japan);

2. That Ichiro Yamaki is the owner of the property described in subparagraph 3 hereof;

3. That the property described as follows:

a. All right, title, interest and estate of Ichiro Yamaki in and to that certain real property situated in the County of Kings, State of New York, particularly described in Exhibit A, attached hereto and by reference made a part hereof, identified as that interest acquired by Ichiro Yamaki by deed dated February 16, 1928 and recorded in the Office of the Register of Kings County, New York, in Liber 4903 of Conveyances, page 449, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property, and

b. All right, title and interest of Ichiro Yamaki in and to Fire Insurance Policy No. 634854 issued by the Niagara Fire Insurance Company in the amount of \$15,000, expiring April 19, 1945, such policy insuring the improvements on the property described in subparagraph 3-a hereof,

is property within the United States owned or controlled by a national of a designated enemy country (Japan);

And determining that the property described in subparagraph 3-b hereof is necessary for the maintenance or safeguarding of other property (namely that property described in subparagraph 3-a hereof) belonging to the same national of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive order;

And further determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described in subparagraph 3-a hereof, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, and hereby vests in the Alien Property Custodian the property described in subparagraph 3-b hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of the Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

All that certain plot, piece or parcel of land with the buildings and improvements thereon, situate, lying and being in the Fourth Ward of the City, now Borough, of Brooklyn, County of Kings, and State of New York, being bounded and described as follows, to wit:

Beginning at a point on the southerly side of Sands Street, distant easterly fifty feet from the southeasterly corner of Sands and Adams Streets; running thence southerly parallel with Adams Street, one hundred feet; thence easterly parallel with Sands Street, twenty-six feet and nine and one-half inches; thence northerly and again parallel with Adams Street, one hundred feet to Sands Street; and thence westerly along the southerly line or side of Sands Street, twenty-six feet, nine and one-half inches to the point or place of beginning.

ERNEST BRUNS, 744 SECOND ST. N.W., NEW PHILADELPHIA, OHIO, BRUNS MIDVALE NO. 6 MINE, NO. 6 SEAM, MINE INDEX NO. 407, TUSCARAWAS COUNTY, OHIO, SUBDISTRICT 4, STRIP MINE, PRICE CLASSIFICATION: MIDDLE FREIGHT ORIGIN DISTRICT, RAILROAD FUEL PRICE GROUP NO. 102, RAIL SHIPPING POINT: MIDVALE, OHIO

| | Size group Nos. | | | | | | | | | | | |
|--------------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Rail shipments and railroad fuel.... | 239 | 225 | 239 | 225 | 239 | 239 | 239 | 239 | 239 | 235 | --- | 239 |
| Truck shipment..... | 239 | 239 | 235 | 239 | 239 | 239 | 235 | 235 | --- | --- | --- | --- |

ERNEST BRUNS, 744 SECOND ST. N.W., NEW PHILADELPHIA, OHIO, BRUNS MIDVALE NO. 7 MINE, NO. 7 SEAM, MINE INDEX NO. 409, TUSCARAWAS COUNTY, OHIO, SUBDISTRICT 4, STRIP MINE, PRICE CLASSIFICATION: MIDDLE FREIGHT ORIGIN DISTRICT, RAILROAD FUEL PRICE GROUP NO. 102, RAIL SHIPPING POINT: MIDVALE, OHIO

| | | | | | | | | | | | | |
|--------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Rail shipments and railroad fuel.... | 239 | 225 | 239 | 225 | 239 | 239 | 239 | 239 | 239 | 235 | --- | 239 |
| Truck shipment..... | 239 | 239 | 235 | 239 | 239 | 239 | 235 | 235 | --- | --- | --- | --- |

Together with all the right, title and interest of the party of the first part of, in and to the street lying in front of and adjoining said premises to the center line thereof:

[F. R. Dec. 44-18374; Filed, Dec. 13, 1944; 11:13 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[MPR 120, Order 1203]

ERNEST BRUNS, ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120; It is ordered:

Producers identified herein operate named Mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton for the indicated uses and shipments as set forth herein. All are in District No. 4. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classification of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.215 and all other provisions of Maximum Price Regulation No. 120.

| Size group Nos. | | | | | |
|--|---------|---------|------------|--------|-----|
| 1, 2, 3 | 4, 5, 6 | 7, 8, 9 | 10, 11, 12 | 13, 14 | |
| 455 | 335 | 245 | 325 | | 235 |
| 335 | 330 | 249 | 330 | | 275 |
| Rail and river shipments and inland fuel Truck shipment | | | | | |

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120; *It is ordered:* Producers identified herein operate named mines assigned the mine index net ton f. o. b. rail shipping point. In cases where mines ship coals by river the railroad locomotive fuel are in cents per net ton f. o. b. rail shipment or for when stated to be for rail shipment and f. o. b. the mine or preparation plant and trucks shipment are in cents per net ton

SMITH BROS., c/o ARLINE SMITH, EASTLAND, TENN., SMITH No. 1 MINE, SEWANEE SEAM, MINE INDEX No. 2003, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL. MAXIMUM TRUCK PRICE GROUP No. 13

| | Size group Nos. | | | | | | |
|---|-----------------|---------|---------|------------|--------|--|--|
| | 1, 2, 3 | 4, 5, 6 | 7, 8, 9 | 10, 11, 12 | 13, 14 | | |
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 | | |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 | | |

ROBERT SMITH, EASTLAND, TENN., EASTLAND, MINE, SEWANEE SEAM, MINE INDEX No. 1330, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

WELCH BROS., c/o JAMES WELCH, EASTLAND, TENN., WELCH MINE, SEWANEE SEAM, MINE INDEX No. 2002, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL, MAXIMUM TRUCK PRICE GROUP No. 13

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

¹ Previously established.

This order shall become effective December 13, 1944.

(56 Stat. 23, 765, 57 Stat. 586; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of December 1944.

CHESTER BOVLES,
Administrator.

[F. R. Dec. 44-12943; Filed, Dec. 12, 1944;
4:03 p. m.]

[AMPR 129, Order 1209]

CANNON BALL COAL CO., ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (c) (6) of Maximum Price Regulation No. 120; It is ordered:

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set

forth herein. All are in District No. 7. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad locomotive fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.218 and all other provisions of Maximum Price Regulation No. 120.

LESTER BROOM, DE ROSSETTE, TENN., LOST CREEK MINE, BON AIR SEAM, MINE INDEX No. 737, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL

| | Size group Nos. | | | | | | |
|---|-----------------|---------|---------|------------|--------|--|--|
| | 1, 2, 3 | 4, 5, 6 | 7, 8, 9 | 10, 11, 12 | 13, 14 | | |
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 | | |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 | | |

SHEILA BROOM, DE ROSSETTE, TENN., CREEK No. 1 MINE, SEWANEE SEAM, MINE INDEX No. 820, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

WILLIAM BUIARD, SMITHVILLE, TENN., LOST CREEK No. 2 MINE, BON AIR SEAM, MINE INDEX No. 2039, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL, MAXIMUM TRUCK PRICE GROUP No. 13

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

DODSON AND SPARKS, c/o MARVIN DODSON, EASTLAND, TENN., DODSON AND SPARKS MINE, SEWANEE SEAM, MINE INDEX No. 131, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

SCOTT LANTON, EASTLAND, TENN., LANTON MINE, SEWANEE SEAM, MINE INDEX No. 2033, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL, MAXIMUM TRUCK PRICE GROUP No. 13

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

PARKS AND BROOM, c/o D. W. PARKS, DE ROSSETTE, TENN., PARKS AND BROOM MINE, SEWANEE SEAM, MINE INDEX No. 2001, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL, MAXIMUM TRUCK PRICE GROUP No. 13

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

BRY FORSTER, EASTLAND, TENN., W. L. FORSTER AND SON MINE, BON AIR SEAM, MINE INDEX No. 730, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

PRATER AND PRATER, c/o EARNEST PRATER, BON AIR, TENN., BON AIR No. 1 MINE, BON AIR SEAM, MINE INDEX No. 1201, WHITE COUNTY, TENN., RAIL SHIPPING POINT, DOYLE, McMINNVILLE OR SPARTA, TENN., DEEP MINE, MAXIMUM PRICE GROUP No. 10 FOR RAIL OR RIVER SHIPMENTS AND RAILROAD FUEL

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Rail and river shipments and railroad fuel..... | 405 | 355 | 345 | 325 | 285 |
| Truck shipment..... | 395 | 330 | 340 | 230 | 275 |

¹ Previously established.

This order shall become effective December 13, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 5250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.)

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18845; Filed, Dec. 12, 1944;
4:06 p. m.]

[MPR 120, Order 12071]

ARTTRIP BROTHERS COAL CO., ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND
PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with \$ 1340.210 (a) (6) of Maximum Price Regulation No. 120; *It is ordered:*

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as

ARTTRIP BROTHERS COAL CO., CLEVELAND, VIRGINIA, ARTTRIP BROTHERS COAL CO. MINE, UPPER BANNER SEAM; MINE INDEX NO. 7283, RUSSELL COUNTY, VA., SUBDISTRICT 7, RAIL SHIPPING POINT: CLEVELAND, VA., F. O. G, 20, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 5

| | Size group Nos. | | | | | | | | | | |
|----------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 15, 16, 17 |
| Price classification | M | M | M | M | M | K | K | F | O | E | D |
| Rail shipments and railroad fuel | 350 | 350 | 345 | 345 | 345 | 335 | 335 | 315 | 315 | 370 | 300 |
| Truck shipment | 350 | 350 | 335 | 335 | 330 | 295 | 260 | 255 | | | |

BY-PRODUCT ELKHORN COAL CO., GARRETT, KY., REBECCA MINE, ELKHORN NO. 1 SEAM, MINE INDEX NO. 7210, FLOYD COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT: MARTIN, KY., F. O. G, 61, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 3

| | H | H | H | H | H | H | H | G | E | C | G | G | G |
|---------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Price classification..... | H | H | H | H | H | H | H | G | E | C | G | G | G |
| Rail shipments and railroad fuel..... | 380 | 375 | 360 | 350 | 350 | 345 | 335 | 315 | 315 | 370 | 300 | 295 | 280 |
| Truck shipment..... | 405 | 385 | 350 | 350 | 350 | 330 | 300 | 260 | 255 | | | | |

C AND C COAL CO., MIDDLESBORO, KY., C AND C MINE, POPULAR LICK SEAM, MINE INDEX NO. 7256, BELL COUNTY, KY., SUBDISTRICT 6, RAIL SHIPPING POINT: KELOS, KY., F. O. G, 113, DEEP MINE, MAXIMUM TRUCK PRICE GROUP No. 3

| | H | H | H | H | H | F | E | D | C | E | D | K | K |
|---------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Price classification..... | 395 | 390 | 375 | 370 | 375 | 370 | 355 | 335 | 330 | 335 | 315 | 260 | 255 |
| Rail shipments and railroad fuel..... | | | | | | | | | | | | | |
| Truck shipment..... | 405 | 385 | 350 | 350 | 350 | 320 | 300 | 260 | 255 | | | | |

CANNON BAIL COAL CO., BOX 371, WAR, W. VA., CANNON BAIL MINE, WAR CREEK SEAM, MINE INDEX NO. 1041, MCDOWELL COUNTY, W. VA., SUBDISTRICT 4, RAIL SHIPPING POINT: WAR, W. VA., DEEP MINE

| Size group Nos. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Price classification | D | D | D | E | E | E | D | H | H | H |
| Rail shipment | 380 | 380 | 380 | 385 | 380 | 355 | 320 | 300 | 295 | 290 |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | | | | |

GILHAM COAL & COKE CO., GILHAM, W. VA., GILHAM NO. 9 MINE, POCAHONTAS NO. 9 SEAM, MINE INDEX NO. 1039, MCDOWELL COUNTY, W. VA., SUBDISTRICT 3, RAIL SHIPPING POINT: NORTHFORD, W. VA., DEEP MINE

| | D | D | D | E | E | E | D | O | H | H | H |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Price classification | D | D | D | E | E | E | D | O | H | H | H |
| Rail shipment | 380 | 390 | 390 | 385 | 380 | 355 | 320 | 300 | 295 | 290 | 290 |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | | | | | |

INDIAN POCAHONTAS COAL CO., LAGER, W. VA., POCA. NO. 2 MINE, RED ASH SEAM, MINE INDEX NO. 328, MCDOWELL COUNTY, W. VA., SUBDISTRICT 4, RAIL SHIPPING POINT: LAGER, W. VA., DEEP MINE

| | B | B | A | A | A | 1 B | 1 B | O | O | O |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Price classification | B | B | A | A | A | 1 B | 1 B | O | O | O |
| Rail shipment | 305 | 405 | 410 | 355 | 355 | 380 | 380 | 360 | 315 | 310 |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | 330 | | | |

¹ Previously established.

Railroad locomotive fuel—for the following mine index Nos. 1041, 1039, 328:

| | |
|--|-----|
| Any single-screened lump or double-screened coals | 305 |
| Run of mine | 350 |
| Screenings larger than 1 1/4" x 0 but not exceeding 2 1/4" x 0 | 335 |
| Screenings 1 1/4" x 0 and smaller | 310 |

LAWTON COAL CO., LAWTON CREEK, W. VA., LAWTON MINE, FIRE CREEK SEAM, MINE INDEX NO. 1043, FAYETTE COUNTY, W. VA., SUBDISTRICT 2, RAIL SHIPPING POINT: LAWTON, W. VA., STRIP MINE

| Size group Nos. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|
| Price classification | D | D | C | A | A | B | B | B | B | B |
| Rail shipment | 380 | 390 | 400 | 355 | 345 | 380 | 350 | 320 | 315 | |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | | | | |

MARLU MINES, INC., P. O. BOX U, SUMMERSVILLE, W. VA., MARLU DEEP MINE, FIRE CREEK SEAM, MINE INDEX NO. 1034, FAYETTE COUNTY, W. VA., SUBDISTRICT 2, RAIL SHIPPING POINT: QUINNIMONT AND/OR EXPORT, W. VA., DEEP MINE

| | A | A | A | A | A | A | A | D | D | D |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---|
| Price classification | A | A | A | A | A | A | A | D | D | D |
| Rail shipment | 435 | 445 | 410 | 355 | 345 | 380 | 360 | 310 | 305 | |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | | | | |

MARLU MINES, INC., P. O. BOX U, SUMMERSVILLE, W. VA., MARLU STRIP MINE, FIRE CREEK SEAM, MINE INDEX NO. 1035, FAYETTE COUNTY, W. VA., SUBDISTRICT 2, RAIL SHIPPING POINT: QUINNIMONT AND/OR EXPORT, W. VA., STRIP MINE

| | A | A | A | A | A | A | A | D | D | D |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---|
| Price classification | A | A | A | A | A | A | A | D | D | D |
| Rail shipment | 435 | 445 | 410 | 355 | 345 | 380 | 360 | 310 | 305 | |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | | | | |

Railroad locomotive fuel—for the following mine index Nos. 1043, 1034, 1035:

| | |
|--|-----|
| Any single-screened lump or double-screened coals | 355 |
| Run of mine | 350 |
| Screenings larger than 1 1/4" x 0 but not exceeding 2 1/4" x 0 | 335 |
| Screenings 1 1/4" x 0 and smaller | 310 |

STONE RIDGE COAL CO., c/o JOHN C. DASH, JR., WARREN, W. VA., NO. 1 MINE, WAR CREEK SEAM, MINE INDEX NO. 1037, MCDOWELL COUNTY, W. VA., SUBDISTRICT 4, RAIL SHIPPING POINT: WAR, W. VA., DEEP MINE

| | D | D | D | E | E | E | D | D | H | H | H |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Price classification | D | D | D | E | E | E | D | D | H | H | H |
| Rail shipment | 380 | 390 | 390 | 385 | 380 | 355 | 320 | 300 | 295 | 290 | 290 |
| Truck shipment | 465 | 385 | 415 | 350 | 335 | 330 | | | | | |

Railroad locomotive fuel—for the following mine index Nos. 1037:

| | |
|--|-----|
| Any single-screened lump or double-screened coals | 355 |
| Run of mine | 350 |
| Screenings larger than 1 1/4" x 0 but not exceeding 2 1/4" x 0 | 335 |
| Screenings 1 1/4" x 0 and smaller | 310 |

ated and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.215 and all other provisions of Maximum Price Regulation No. 120.

K. D. AND W. COAL CO., % ARTHUR DROFF, CLOVERLEAF, OHIO, K. D. AND W. MINE, No. 7 SEAM, MINE INDEX No. 463, ATHENS COUNTY, OHIO, SUBDISTRICT 5, DEER MINE

| | Size group Nos. | | | | | | | |
|---------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Truck shipment..... | 335 | 335 | 345 | 320 | 315 | 235 | 220 | 220 |

R AND R COAL CO., % K. L. MACFARLANE, R. D. No. 4, LEBANON, OHIO, McVEY MINE, No. 6 SEAM, MINE INDEX No. 463, COLUMBIANA COUNTY, OHIO, SUBDISTRICT 4, SEAM MINE, PRICE CLASSIFICATION, LEBANON FUEL OIL DISTRICT, RAILROAD FUEL PRICE GROUP No. 103, RAIL SHIPPING POINT: LEBANON, OHIO

| | Size group Nos. | | | | | | | |
|---------------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Rail shipments and railroad fuel..... | 330 | 325 | 320 | 335 | 330 | 230 | 230 | 230 |
| Truck shipment..... | 335 | 375 | 350 | 335 | 330 | 270 | 230 | 230 |

SHERMAN MINE CO., REARBY BORO, YOUNGSTOWN, OHIO, HANOVER SEAM MINE, No. 6 SEAM, MINE INDEX No. 463, COLUMBIANA COUNTY, OHIO, SUBDISTRICT 4, SEAM MINE, PRICE CLASSIFICATION, LEBANON FUEL OIL DISTRICT, RAILROAD FUEL PRICE GROUP No. 103, RAIL SHIPPING POINT: LEBANON, OHIO

| | Size group Nos. | | | | | | | |
|---------------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Rail shipments and railroad fuel..... | 330 | 325 | 320 | 335 | 330 | 230 | 230 | 230 |
| Truck shipment..... | 335 | 375 | 350 | 335 | 330 | 270 | 230 | 230 |

SHEPHERD COAL CO., ROUTE No. 4, SALLY, OHIO, SHEPHERD MINE, No. 3 SEAM, MINE INDEX No. 4100, COLUMBIANA COUNTY, OHIO, SUBDISTRICT 4, DEER MINE

| | Size group Nos. | | | | | | | |
|---------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Truck shipment..... | 335 | 375 | 350 | 335 | 330 | 270 | 230 | 230 |

[MPR 120, Order 1208]

K. D. AND W. COAL CO., ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120; It is ordered:

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set forth herein. All are in District No. 4. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located, the mines involved herein are located.

K. D. AND W. COAL CO., % ARTHUR DROFF, CLOVERLEAF, OHIO, K. D. AND W. MINE, No. 7 SEAM, MINE INDEX No. 463, ATHENS COUNTY, OHIO, SUBDISTRICT 5, DEER MINE

| | Size group Nos. | | | | | | | |
|---------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Truck shipment..... | 335 | 335 | 345 | 320 | 315 | 235 | 220 | 220 |

R AND R COAL CO., % K. L. MACFARLANE, R. D. No. 4, LEBANON, OHIO, McVEY MINE, No. 6 SEAM, MINE INDEX No. 463, COLUMBIANA COUNTY, OHIO, SUBDISTRICT 4, SEAM MINE, PRICE CLASSIFICATION, LEBANON FUEL OIL DISTRICT, RAILROAD FUEL PRICE GROUP No. 103, RAIL SHIPPING POINT: LEBANON, OHIO

| | Size group Nos. | | | | | | | |
|---------------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Rail shipments and railroad fuel..... | 330 | 325 | 320 | 335 | 330 | 230 | 230 | 230 |
| Truck shipment..... | 335 | 375 | 350 | 335 | 330 | 270 | 230 | 230 |

SHERMAN MINE CO., REARBY BORO, YOUNGSTOWN, OHIO, HANOVER SEAM MINE, No. 6 SEAM, MINE INDEX No. 463, COLUMBIANA COUNTY, OHIO, SUBDISTRICT 4, SEAM MINE, PRICE CLASSIFICATION, LEBANON FUEL OIL DISTRICT, RAILROAD FUEL PRICE GROUP No. 103, RAIL SHIPPING POINT: LEBANON, OHIO

| | Size group Nos. | | | | | | | |
|---------------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Rail shipments and railroad fuel..... | 330 | 325 | 320 | 335 | 330 | 230 | 230 | 230 |
| Truck shipment..... | 335 | 375 | 350 | 335 | 330 | 270 | 230 | 230 |

SHEPHERD COAL CO., ROUTE No. 4, SALLY, OHIO, SHEPHERD MINE, No. 3 SEAM, MINE INDEX No. 4100, COLUMBIANA COUNTY, OHIO, SUBDISTRICT 4, DEER MINE

| | Size group Nos. | | | | | | | |
|---------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Truck shipment..... | 335 | 375 | 350 | 335 | 330 | 270 | 230 | 230 |

DEER CREEK COAL CO., c/o GEORGE KISER, GRAIN, KY., DEER CREEK MINE, No. 7 SEAM, MINE INDEX No. 7132, CARTER COUNTY, KY., SUBDISTRICT 1, DEER MINE, MAXIMUM TRUCK PRICE GROUP No. 5

| | Size group Nos. | | | | | | | |
|---------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Truck shipment..... | 330 | 300 | 335 | 335 | 320 | 205 | 200 | 255 |

BUSTER FUGATE, BONNYMAN, KY., FUGATE MINE, No. 6-A SEAM, MINE INDEX No. 7212, PERRY COUNTY, KY., SUBDISTRICT 3, RAIL SHIPPING POINT: HAZARD, KY., F. O. G. 100, DEER MINE, MAXIMUM TRUCK PRICE GROUP No. 5

| | Size group Nos. | | | | | | | | | | | | | | | |
|------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Price classification..... | O | O | O | O | N | N | M | K | H | K | F | M | M | M | M | M |
| Rail and river shipment..... | 345 | 340 | 325 | 325 | 320 | 315 | 310 | 295 | 290 | 285 | 280 | 275 | 270 | 265 | 260 | 255 |
| Railroad fuel..... | 345 | 340 | 325 | 325 | 320 | 315 | 310 | 295 | 290 | 285 | 280 | 275 | 270 | 265 | 260 | 255 |
| Truck shipment..... | 330 | 330 | 335 | 335 | 320 | 320 | 290 | 290 | 285 | 280 | 275 | 270 | 265 | 260 | 255 | 250 |

GORDIE RAYE MINING CO., CEDAR GROVE, W. VA., GORDIE RAYE MINE, CEDAR GROVE SEAM, MINE INDEX No. 7270, KANAWHA COUNTY, W. VA., SUBDISTRICT 4, RAIL SHIPPING POINT: MONARCH, W. VA., F. O. G. 127, DEER MINE, MAXIMUM TRUCK PRICE GROUP No. 4

| | Size group Nos. | | | | | | | | | | | | | | | |
|------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Price classification..... | O | O | O | O | L | L | K | H | F | H | O | G | G | G | G | G |
| Rail and river shipment..... | 345 | 340 | 325 | 325 | 320 | 315 | 310 | 305 | 300 | 295 | 290 | 285 | 280 | 275 | 270 | 265 |
| Railroad fuel..... | 345 | 340 | 325 | 325 | 320 | 315 | 310 | 305 | 300 | 295 | 290 | 285 | 280 | 275 | 270 | 265 |
| Truck shipment..... | 330 | 330 | 335 | 335 | 320 | 320 | 290 | 290 | 285 | 280 | 275 | 270 | 265 | 260 | 255 | 250 |

EARL MARCOU, WILLIAMSBURG, KY., MARCOU MINE, No. 7 SEAM, MINE INDEX No. 7250, JOHNSON COUNTY, KY., SUBDISTRICT 1, DEER MINE, MAXIMUM TRUCK PRICE GROUP No. 5

| | Size group Nos. | | | | | | | |
|---------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Truck shipment..... | 330 | 330 | 335 | 335 | 320 | 235 | 230 | 235 |

VIRGEN COAL CO., % TAYLOR McINTYRE, VIRGEN, KY., VIRGEN MINE, HAZARD No. 7 SEAM, MINE INDEX No. 7253, KNOX COUNTY, KY., SUBDISTRICT 3, RAIL SHIPPING POINT: DUANE, KY., F. O. G. 100, DEER MINE, MAXIMUM TRUCK PRICE GROUP No. 5

| | Size group Nos. | | | | | | | | | | | | | | | |
|---------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Price classification..... | M | M | M | M | M | M | L | L | Y | G | J | D | H | H | H | H |
| Rail shipment..... | 340 | 340 | 345 | 345 | 340 | 335 | 330 | 325 | 320 | 315 | 310 | 305 | 300 | 295 | 290 | 285 |
| Railroad fuel..... | 340 | 340 | 345 | 345 | 340 | 335 | 330 | 325 | 320 | 315 | 310 | 305 | 300 | 295 | 290 | 285 |
| Truck shipment..... | 330 | 330 | 335 | 335 | 320 | 295 | 295 | 295 | 290 | 285 | 280 | 275 | 270 | 265 | 260 | 255 |

This order shall become effective December 13, 1944.
(56 Stat. 23, 765, 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Dec. 44-18940; Filed, Dec. 13, 1944; 4:07 p. m.]

WALTON COAL CO., RURAL ROUTE No. 3, WELLSTON, OHIO, WALTON MINE, No. 4 SEAM, MINE INDEX No. 4101, JACKSON COUNTY, OHIO, SUBDISTRICT 7, DEEP MINE, PRICE CLASSIFICATION, JACKSON FREIGHT ORIGIN DISTRICT, RAILROAD FUEL PRICE GROUP No. 101, RAIL SHIPPING POINT, WELLSTON (BUCKEYE BRANCH) OHIO

| | Size group Nos. | | | | | | | | | | | |
|---------------------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Rail shipments and railroad fuel..... | 350 | 345 | 305 | 305 | 305 | 275 | 255 | 245 | 275 | ----- | ----- | 275 |
| Truck shipment..... | 380 | 370 | 360 | 335 | 330 | 265 | 240 | 230 | ----- | ----- | ----- | ----- |

LYDD WARREN, R. D. No. 1, HAMDEN, OHIO, WARREN MINE, No. 3 SEAM, MINE INDEX No. 4094, VINTON COUNTY, OHIO, SUBDISTRICT 7, STRIP MINE, PRICE CLASSIFICATION, JACKSON FREIGHT ORIGIN DISTRICT, RAILROAD FUEL PRICE GROUP No. 102, RAIL SHIPPING POINT, WELLSTON, OHIO

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------|-------|-------|
| Rail shipments and railroad fuel..... | 350 | 345 | 305 | 305 | 305 | 275 | 255 | 245 | 275 | 245 | ----- | 275 |
| Truck shipment..... | 380 | 370 | 360 | 335 | 330 | 265 | 230 | 220 | ----- | ----- | ----- | ----- |

This order shall become effective December 13, 1944.

(56 Stat. 23, 765, 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18847; Filed, Dec. 12, 1944;
4:07 p. m.]

[MPR 120, Order 1209]

BELLWOOD COAL CO., ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120, *It is ordered:*

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set forth herein. All are in District No. 1. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad locomotive fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.212 and all other provisions of Maximum Price Regulation No. 120.

BELLWOOD COAL CO., 800 CHESTNUT AVE., BARNESBORO, PA., BELLWOOD MINE, D SEAM, MINE INDEX No. 5271, CAMBRIA COUNTY, PA., SUBDISTRICT 16, RAIL SHIPPING POINT, EMEIGH, PA., STRIP MINE

| | Size groups Nos. | | | | |
|-------------------------------|------------------|-----|-----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 |
| Price classification..... | E | E | E | E | E |
| Rail shipment..... | 355 | 335 | 335 | 315 | 315 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 355 | 340 | 340 | 330 | 320 |

COMMERCIAL COAL CO., INC., BOX 204, TWIN ROCKS, PA., COMMERCIAL No. 3 MINE, B SEAM, MINE INDEX No. 5265, CAMBRIA COUNTY, PA., SUBDISTRICT 26, RAIL SHIPPING POINT, TWIN ROCKS, PA., DEEP MINE

| | C | C | C | C | C |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | C | C | C | C | C |
| Rail shipment..... | 370 | 365 | 345 | 330 | 330 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 375 | 350 | 350 | 340 | 330 |

COMMERCIAL COAL CO., INC., BOX 204, TWIN ROCKS, PA., COMMERCIAL No. 4 MINE, B SEAM, MINE INDEX No. 5268, CAMBRIA COUNTY, PA., SUBDISTRICT 26, RAIL SHIPPING POINT, TWIN ROCKS, PA., DEEP MINE

| | C | C | C | C | C |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | C | C | C | C | C |
| Rail shipment..... | 370 | 365 | 345 | 330 | 330 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 375 | 350 | 350 | 340 | 330 |

COUNTY COAL CO., 205 N. HIGHLAND AVE., PITTSBURGH, PA., COUNTY No. 3 MINE, D SEAM, MINE INDEX No. 5267, SOMERSET COUNTY, PA., SUBDISTRICT 37, RAIL SHIPPING POINT, NORTH SOMERSET, PA., STRIP MINE

| | B | B | B | B | O |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | B | B | B | B | O |
| Rail shipment..... | 380 | 370 | 350 | 340 | 330 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 380 | 355 | 355 | 345 | 330 |

DENISE COAL CO., 830 GRANT BLDG. PITTSBURGH, PA., DENISE No. 2 MINE, D SEAM, MINE INDEX No. 5263, SOMERSET COUNTY, PA., SUBDISTRICT 37, RAIL SHIPPING POINT: DOVEY, PA., STRIP MINE

| | B | B | B | B | O |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | B | B | B | B | O |
| Rail shipment..... | 380 | 370 | 350 | 340 | 330 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 380 | 355 | 355 | 345 | 330 |

DENISE COAL CO., 830 GRANT BLDG. PITTSBURGH, PA., DENISE No. 3 MINE, O SEAM, MINE INDEX No. 5263, SOMERSET COUNTY, PA., SUBDISTRICT 37, RAIL SHIPPING POINT: DOVEY, PA., STRIP MINE

| | E | E | E | E | E |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | E | E | E | E | E |
| Rail shipment..... | 355 | 335 | 335 | 315 | 315 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 355 | 340 | 340 | 330 | 320 |

DRIFTING COAL CO., PHILIPSBURG, PA., DRIFTING No. 3 MINE, B SEAM, MINE INDEX No. 6163, CLEARFIELD COUNTY, PA., SUBDISTRICT 8, RAIL SHIPPING POINT: MUNSON, PA., DEEP MINE

| Size group Nos..... | 1 | 2 | 3 | 4 | 5 |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | E | E | E | E | E |
| Rail shipment..... | 355 | 335 | 335 | 315 | 315 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 355 | 340 | 340 | 330 | 320 |

DRIFTING COAL CO., PHILIPSBURG, PA., DRIFTING No. 4 MINE, B SEAM, MINE INDEX No. 6164, CLEARFIELD COUNTY, PA., SUBDISTRICT 8, RAIL SHIPPING POINT, MUNSON, PA., DEEP MINE

| | E | E | E | E | E |
|-------------------------------|-----|-----|-----|-----|-----|
| Price classification..... | E | E | E | E | E |
| Rail shipment..... | 355 | 335 | 335 | 315 | 315 |
| Railroad locomotive fuel..... | 320 | 320 | 305 | 295 | 295 |
| Truck shipment..... | 355 | 340 | 340 | 330 | 320 |

This order shall become effective December 13, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18848; Filed, Dec. 12, 1944;
4:07 p. m.]

[MPR 120, Order 1210]

ARCADIA CO.

ESTABLISHMENT OF MAXIMUM PRICES AND PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120, *It is ordered:*

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set forth herein. All are in District No. 1. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad locomotive fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.212 and all other provisions of Maximum Price Regulation No. 120.

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., CARING MINE, E SEAM, MINE INDEX NO. 5172, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., STRIP MINE

| Size group Nos. | 1 | 2 | 3 | 4 | 5 |
|--------------------------|-----|-----|-----|-----|-----|
| Price classification | G | G | G | G | G |
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., ELBELL TRACT MINE, E SEAM, MINE INDEX NO. 5173, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HILLMAN AND/OR HAMMILL, PA., DEEP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., HUEY STRIP MINE, E SEAM, MINE INDEX NO. 5173, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., STRIP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., KULICK MINE, E SEAM, MINE INDEX NO. 5173, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., DEEP MINE

| Price classifications | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., SHAW MINE, E SEAM, MINE INDEX NO. 5183, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., DEEP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., GEORGE PRUSHNOK No. 1 MINE, E SEAM, MINE INDEX NO. 5189, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., DEEP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., BILL WALKER MINE, E SEAM, MINE INDEX NO. 5171, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., DEEP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., GEORGE PRUSHNOK No. 2 MINE, E SEAM, MINE INDEX NO. 5190, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., DEEP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

THE ARCADIA COMPANY, BOX 43, INDIANA, PA., WALKER MINE, E SEAM, MINE INDEX NO. 5191, INDIANA COUNTY, PA., SUBDISTRICT 12, RAIL SHIPPING POINT: HOOVERHURST, PA., STRIP MINE

| Price classification | G | G | G | G | G |
|--------------------------|-----|-----|-----|-----|-----|
| Rail shipment | 330 | 330 | 315 | 305 | 305 |
| Railroad locomotive fuel | 320 | 320 | 305 | 295 | 295 |
| Truck shipment | 355 | 330 | 330 | 320 | 310 |

This order shall become effective December 13, 1944.

(56 Stat. 23, 765, 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18249; Filed, Dec. 12, 1944; 4:07 p. m.]

[MPR 188, Order 61 to 2d Rev. Order A-3]

JOHN THOMAS BATTS, INC.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to Second Revised Order A-3 issued under § 1499.159b of Maximum Price Regulation No. 188; *it is ordered:*

(a) This order establishes adjusted maximum prices for all sales and deliveries of garment hangers, Model Nos. 158 and 150, manufactured by John Thomas Batts, Inc., Grand Rapids 4, Michigan, as follows:

(1) For all sales and deliveries by the manufacturer, the adjusted maximum prices are established in the following manner:

| Model No. | Basic maximum price | Permitted adjustment | Adjusted maximum price |
|-----------|---------------------|----------------------|------------------------|
| 158 | Per 100 \$10 | Per 100 \$1.52 | Per 100 \$11.52 |
| 150 | 9 | .87 | 9.87 |

These adjusted maximum prices are subject to the manufacturer's customary terms, discounts, and allowances. The manufacturer shall separately set forth on all invoices, the basic maximum price and the amount of the adjustments as indicated above.

(2) For all sales and deliveries by any other person of Model Nos. 158 and 150 garment hangers, manufactured by John Thomas Batts, Inc., the present established maximum prices under the General Maximum Price Regulation may be adjusted by being increased by the dollar-and-cents amount of the adjustment established for the manufacturer by this order. These adjusted maximum prices are subject to the seller's customary terms, discounts, conditions and allowances.

(b) At the time of or prior to the first invoice to a purchaser for resale on and after the effective date of this order, the manufacturer and every other seller shall notify the purchaser, in writing, of the adjusted maximum resale prices and conditions established by this order. This notice may be given in any convenient form.

(c) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 13th day of December 1944.

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18353; Filed, Dec. 12, 1944; 4:05 p. m.]

[MPR 183, Order 62 Under 2d Rev. Order A-3]

CAIRNS & BROTHER

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to Second Revised Order A-3 under § 1499.159b of MPR No. 188, it is ordered:

(a) *Manufacturer's maximum prices.* Cairns & Brother, 444 Lafayette Street, New York, New York, may sell and deliver the firemen's leather helmets of its manufacture at prices no higher than its maximum prices for such sales in effect immediately prior to the effective date of this order, plus an adjustment charge of 7 percent of each such maximum price. This adjustment charge applies to every item for which a maximum price was established under Maximum Price Regulation No. 188 prior to the effective date of this order, and may be made and collected only if separately stated. The adjusted prices are subject to the manufacturer's customary discounts, allowances, and other price differentials in effect during March 1942 on sales to each class of purchaser.

(b) *Maximum prices of purchasers for resale.* Any purchaser for resale, who handles the firemen's leather helmets for which the manufacturer's maximum prices have been adjusted as provided in paragraph (a) in the course of their distribution from the manufacturer to the user, may add to his properly established maximum prices, in effect immediately prior to the effective date of this order, the dollars-and-cents amount of the adjustment charge which he is required to pay the manufacturer, provided such amount is separately stated. Such adjusted prices are subject to the seller's customary discounts, allowances, and other price differentials in effect during March 1942 on sales to each class of purchaser.

(c) *Notification.* Every person who makes a sale or delivery at an adjusted price permitted by this order shall furnish the purchaser with an invoice containing the following notice:

NOTICE OF OPA ADJUSTMENT

Order No. 62 under Second Revised Order A-3 under MPR 183 authorizes all sellers of the articles covered by this invoice to adjust their ceiling prices, in effect immediately prior to December 13, 1944, by adding no more than the exact dollars-and-cents amount of the adjustment charge appearing on this invoice, provided that amount is separately stated on an invoice which contains this notice. No other increase is authorized.

(d) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 13th day of December 1944.

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18854; Filed, Dec. 12, 1944;
4:06 p. m.]

[MPR 188, Order 3119]

M. OBLER

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed

with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Order Nos. 9250 and 9320; *It is ordered:*

(a) The maximum prices for all sales and deliveries by M. Obler, 129 Crosby Street, New York 12, N. Y., of a hot plate of their manufacture, as described in their application dated November 18, 1944, after such article became subject to Maximum Price Regulation No. 188 are as follows:

| Article | Model | To jobbers or distributors who stock the hot plate | Maximum price to retailer |
|----------------|------------------------------|--|----------------------------------|
| Hot plate..... | Single burner 8" x 6½" x 2½" | \$0.84+8 cents tax=\$0.92 each. | \$1.04+10 cents tax=\$1.14 each. |

These prices are f. o. b. New York, N. Y., and are subject to a cash discount of 2% 10 days, net thirty days.

(b) The maximum price for all sales and deliveries at wholesale for the hot plate described in Paragraph (a) above shall be the price set forth below as follows:

| Article | Model | Maximum price to retailers |
|------------|-------------------------------|----------------------------|
| Hot plate. | Single burner, 8" x 6½" x 2½" | \$1.04+8c tax=\$1.12 each. |

(c) The maximum prices for a sale at retail, by any person, of the hot plate described in paragraph (a) above shall be as follows:

| Article | Model | Maximum price consumers |
|------------|-------------------------------|-------------------------|
| Hot plate. | Single burner, 8" x 6½" x 2½" | \$1.69+10c tax=\$1.79. |

(d) On each hot plate shipped to a purchaser for resale, the manufacturer shall attach a tag or label which plainly states the retail selling prices.

(e) At the time of the first invoice, the manufacturer shall notify in writing each purchaser who buys from him of the maximum prices established by this order for resales by the purchaser. Since this order also establishes maximum prices for sales by all jobbers to jobbers and retailers, each jobber who resells any commodity covered by this order must notify his purchaser of the maximum prices established by this order for sales by the purchaser. This

| Article | Model | To jobbers or distributors who stock the hot plate | Maximum price to retailers |
|----------------|---------------|--|-------------------------------|
| Hot plate..... | 2 burner..... | \$2.50+25 cents tax=\$2.75 each..... | \$3+30 cents tax=\$3.30 each. |

These prices are f. o. b. Chicago, Illinois and are subject to a cash discount of 2% ten days, net thirty days.

written notice may be given in any convenient form.

(f) Unless the context otherwise requires, the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

(g) This Order No. 3119 may be revoked or amended by the Price Administrator at any time.

This Order No. 3119 shall become effective on the 13th day of December 1944.

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18850; Filed, Dec. 12, 1944;
4:04 p. m.]

[MPR 188, Order 3120]

SMART STYLE FURNITURE CO.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Order Nos. 9250 and 9320; *It is ordered:*

(a) The maximum prices for all sales and deliveries by Smart Style Furniture Company, 1850 West 21st Street, Chicago 8, Illinois, of a hot plate of their manufacture, as described in their application dated November 24, 1944, after such article became subject to Maximum Price Regulation No. 188 are as follows:

| Article | Model | To jobbers or distributors who stock the hot plate | Maximum price to retailers |
|----------------|---------------|--|-------------------------------|
| Hot plate..... | 2 burner..... | \$2.50+25 cents tax=\$2.75 each..... | \$3+30 cents tax=\$3.30 each. |

(b) The maximum price for all sales and deliveries at wholesale for the hot plate described in paragraph (a) above

shall be the price set forth below as follows:

Article and model: *Maximum price to retailers (each)*
Hot plate, 2 burner... \$3.00+25c tax=\$3.25

(c) The maximum prices for a sale at retail, by any person, of the hot plate described in paragraph (a) above shall be as follows:

Article and model: *Maximum price to consumers (each)*
Hot plate, 2 burner... \$5.25+25c tax=\$5.50

(d) On each hot plate shipped to a purchaser for resale, the manufacturer shall attach a tag or label which plainly states the retail selling prices.

(e) At the time of the first invoice, the manufacturer shall notify in writing each purchaser who buys from him of the maximum prices established by this order for resales by the purchaser. Since this order also establishes maximum prices for sales by all jobbers to jobbers and retailers, each jobber who resells any commodity covered by this order must notify his purchaser of the maximum prices established by this order for sales by the purchaser. This written notice may be given in any convenient form.

(f) Unless the context otherwise requires, the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

(g) This Order No. 3120 may be revoked or amended by the Price Administrator at any time.

This Order No. 3120 shall become effective on the 13th day of December 1944.

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18851; Filed, Dec. 12, 1944;
4:05 p. m.]

[MPR 188, Order 3121]

ATLANTIC RESEARCH ASSOCIATES, INC.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Order Nos. 9250 and 9320; *It is ordered:*

(a) The maximum prices for all sales and deliveries by Atlantic Research Associates, Inc., 40 Glen Avenue, Newton Center 59, Massachusetts, of a Heater of their manufacture, as described in their application dated October 23, 1944, after such article became subject to Maximum Price Regulation No. 188, are as follows:

| Article | Model | Maximum price to jobber | Maximum price to retailer |
|-------------|---------------|---------------------------------|----------------------------------|
| Heater..... | Aratherm..... | \$7.20+72 cents tax=\$7.92..... | \$9.97+69 cents tax=\$10.57..... |

These prices are f. o. b. factory and subject to a cash discount of 2% for payment in 10 days, net 30 days. They are for the sales and delivery of the article described in the manufacturers' application dated October 23, 1944.

(b)

Article and Model: *Maximum price to retailers*
Heater, Aratherm.... \$8.97+72¢ tax=\$9.79.

These prices are for the sales and delivery of the article described in the manufacturers' application dated October 23, 1944. They are f. o. b. factory and subject to a cash discount of 2% for payment in 10 days, net 30 days.

(c)

Article and Model: *Maximum price to user*
Heater, Aratherm.... \$14.95+72¢ tax=\$15.67.

(d) On each heater shipped to a purchaser for resale, the manufacturer shall attach a tag or label which plainly states the retail selling price.

(e) At the time of the first invoice, the manufacturer shall notify in writing each purchaser who buys from him of the maximum price established by this order for resales by the purchaser. Since this order also establishes maximum prices for sales by all jobbers to jobbers and retailers, each jobber who resells any commodity covered by this order must notify his purchaser of the maximum prices established by this order for sales by the purchaser. This written notice may be given in any convenient form.

(f) Unless the context otherwise requires, the definitions set forth in § 1499.20 of the General Maximum Price Regulation shall apply to the terms used herein.

(g) This Order No. 3121 may be revoked or amended by the Price Administrator at any time.

This Order No. 3121 shall become effective on the 13th day of December 1944.

Issued this 12th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18852; Filed, Dec. 12, 1944;
4:05 p. m.]

[MPR 260, Order 74]

YAHN & McDONNELL CIGARS

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102a of Maximum Price Regulation No. 260, as amended, *it is ordered*, That:

(a) Yahn & McDonnell Cigars, 617 Chestnut Street, Philadelphia 6, Pennsylvania (hereinafter called "importer") and wholesalers and retailers may sell, offer to sell or deliver and any person may

buy, offer to buy or receive each brand, frontmark and packing of the following imported cigars at the appropriate maximum list price and maximum retail price set forth below:

| Brand | Frontmark | Packing | Maximum list price | Maximum retail price |
|-------------|----------------------|---------|--------------------|----------------------|
| Belindas... | El Dorados..... | 25 | \$212.63 | \$3.43 |
| | Victory..... | 25 | 214.69 | 3 for 1.00 |
| H. Upmann | Eligante..... | 25 | 161.69 | .33 |
| | Corona De Gusto..... | 25 | 253.69 | 3 for 1.00 |
| | Centenals..... | 25 | 253.69 | 11.00 |
| | Tres Tubos..... | 25 | 253.69 | 3 for 1.00 |
| Partagas... | Club Corones..... | 25 | 133.00 | .23 |
| | Partagas #25..... | 25 | 223.69 | 3 for 1.00 |
| | Partagas #30..... | 25 | 212.00 | .33 |
| | Victor..... | 25 | 253.69 | 3 for 1.00 |
| | Corona De Gusto..... | 25 | 253.69 | .33 |
| Belindas... | Czars..... | 25 | 193.00 | .23 |
| | Best Value..... | 25 | 193.00 | .23 |
| | Regents..... | 25 | 193.00 | .23 |

1 Per box.

(b) The importer and wholesalers shall grant, with respect to their sales of each brand and frontmark of imported cigars for which maximum prices are established by this order, the discounts they customarily granted during March 1942 on their sales of imported cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the importer or a wholesaler during March 1942 on sales of imported cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the importer or a wholesaler during March 1942 on sales of imported cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and frontmark of cigars priced by this order and shall not be reduced. If a brand or frontmark of imported cigars for which maximum prices are established by this order is of a price class not sold by the importer or the particular wholesaler during March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) during March 1942 by his most closely competitive seller of the same class on sales of imported cigars of the same price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and frontmark of imported cigars for which maximum prices are established by this order, the importer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and frontmark of im-

ported cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260, as amended.

(d) Unless the context otherwise requires, the provisions of Maximum Price Regulation No. 260, as amended, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective December 14, 1944.

Issued this 13th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-18828; Filed, Dec. 13, 1944;
11:34 a. m.]

Regional and District Office Orders.

[Region II Order G-2 Under MPR 422 and MPR 423]

DRESSED TURKEYS IN DESIGNATED EASTERN CITIES

Pursuant to the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, Executive Orders 9250 and 9328, Section 29a of Maximum Price Regulation No. 422 and section 19a of Maximum Price Regulation No. 423, and for the reasons stated in the accompanying opinion, this order is issued.

Section 1. What this order does. This order reduces the markups listed in Table B of section 38 (a) of Maximum Price Regulation No. 422 and section 28 (a) of Maximum Price Regulation No. 423 for dressed turkeys from the states of California, Colorado, Idaho, Oregon, Texas, Utah and Washington, in connection with adjustments made pursuant to § 1429.14 of Revised Maximum Price Regulation No. 269. These reductions are made in order to prevent an increase in the ceiling prices of which such dressed turkeys may be sold by retailers and to preserve the basis upon which the dollar and cent community prices for such turkeys were established in Order No. 1-C under Revised General Order No. 51 issued by the Regional Administrator.

Sec. 2. Where this order applies. This order applies in the cities of Wilmington, Delaware; Baltimore, Maryland; Newark, New Jersey; Buffalo and New York, New York; and Philadelphia, Pennsylvania, and Washington, D. C.

Sec. 3. Reduction of retail markups. In so far as they apply to dressed turkeys produced in the states of California, Colorado, Idaho, Oregon, Texas, Utah and Washington, the markups contained in section 38 (a) of Maximum Price Regulation No. 422 and section 28 (a) of Maximum Price Regulation No. 423 are reduced to the extent necessary to result in the retail dollar-and-cent community prices provided in Order No. 1-C under Revised General Order No. 51 issued by

the Regional Administrator, when those markups are applied to net costs based upon purchases of dressed turkeys under Order No. G-4 under Revised Maximum Price Regulation No. 269 issued by the Regional Administrator. No retailer may charge more than the community prices for dressed turkeys established for his group in Order No. 1-C under Revised General Order No. 51.

SEC. 4. Effective period. This order shall become effective on December 12, 1944, and shall expire on January 31, 1945.

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; M.P.R. 422, 9 F.R. 5656; M.P.R. 423, 9 F.R. 5671)

Issued December 12, 1944.

DANIEL P. WOOLLEY,
Regional Administrator.

[F. R. Doc. 44-18855; Filed, Dec. 12, 1944;
4:08 p. m.]

[Region II Order G-4 Under RMFR 269]

DRESSED TURKEYS IN DESIGNATED EASTERN CITIES

Pursuant to the Emergency Price Control Act of 1942, as amended, The Stabilization Act of 1942, as amended, Executive Orders 9250 and 9328 and § 1429.14 of Revised Maximum Price Regulation No. 269, and for the reasons stated in the accompanying opinion, this order is issued.

SECTION 1. What this order does. This order provides adjusted maximum prices for dressed turkeys produced in specified western states when purchased, sold and delivered at the designated points in Region II. To the extent that it modifies the provisions of Revised Maximum Price Regulation No. 269 or Order No. G-1 thereunder, this order supersedes that regulation and order. In all other respects Revised Maximum Price Regulation No. 269 and Order No. G-1 thereunder shall continue to apply.

SEC. 2. Turkeys to which this order applies. This order applies only to dressed turkeys produced in the states of California, Colorado, Idaho, Oregon, Texas, Utah and Washington.

SEC. 3. Where this order applies. This order shall apply only in the cities of Wilmington, Delaware; Baltimore, Maryland; Newark, New Jersey; Buffalo and New York, New York; and Philadelphia, Pennsylvania, and Washington, D. C.

SEC. 4. Maximum base prices of western dressed turkeys. When purchased, sold and delivered at the places named in section 3 to or for resale to retailers,

or for resale to commercial or institutional users, the maximum base price of any dressed turkey items from the states named in Section 2 shall be the maximum base price for dressed turkeys at the shipping point in the state in which they were produced plus the "freight rate" from that shipping point to the one of the points specified in Section 3 at which the purchase, sale and delivery are made. "Freight rate" means the lowest carlot railroad freight rate for dressed poultry multiplied by 1.22. In all other instances the maximum base price for dressed turkeys shall be as determined in Order No. G-1 under Revised Maximum Price Regulation No. 269.

SEC. 5. Permitted increases to maximum base prices—(a) Sales to retailers. In the case of sales to retailers, the maximum permitted increases for sales of the dressed turkeys covered by this order shall be as otherwise provided in Table B of § 1429.21 (a) (2) of Revised Maximum Price Regulation No. 269 except that they shall be reduced by the amount that the maximum base price as determined under this order exceeds 1¢ plus the applicable maximum base price for dressed turkeys named in Order No. G-1 under Revised Maximum Price Regulation No. 269.

(b) Sales to commercial and institutional users. In the case of sales to commercial and institutional users the maximum permitted increases for sales of the dressed turkeys covered by this order shall be as otherwise determined under § 1429.21 (a) (2) of Revised Maximum Price Regulation No. 269 except that they shall be reduced by the amount that the maximum base price as determined under this order exceeds the applicable maximum base price for dressed turkeys named in Order No. G-1 under Revised Maximum Price Regulation No. 269.

SEC. 6. Records and reports. (a) Records. Every seller and purchaser subject to this order shall keep for inspection by the Office of Price Administration, for so long as the Emergency Price Control Act of 1942 remains in effect, a complete and accurate record of each sale or delivery of dressed turkeys from the states named in section 2, showing the date of purchase or sale, the name and address of the buyer and seller, the quantities, types and grades bought and sold, the type of sale made (delivered or non-delivered), and the price paid or received.

(b) Reports. Every seller and purchaser of dressed turkeys covered by this order, except retailers and commercial and institutional users, shall, within 10 days after making a contract for the purchase of sale of dressed turkeys under this order, submit to the district office of the Office of Price Administration in whose district the turkeys are or will be delivered a report in writing showing the name and address of the person from whom he purchased the turkeys, the name of the state in which the turkeys were produced and dressed, the point in

that state from which the turkeys were shipped, the maximum base price at that point, the quantities, types and grades purchased, the maximum price paid for each type and grade, the name and address of the purchaser, the date of sale, the quantities, types and grades sold, the type of sale made (delivered or non-delivered) and the price charged. No person shall be entitled to pay or receive the maximum prices established under this order if he does not comply with this paragraph, and in the event that these requirements are not met any amounts paid or received in excess of the applicable maximum prices of dressed turkeys as otherwise determined under Revised Maximum Price Regulation No. 269 and Order No. G-1 thereunder shall be deemed overcharges.

SEC. 7. Sales slips and receipts. Every person who sells dressed turkeys under this order must give to each of his customers an invoice, receipt or other evidence of purchase in connection with every sale, retaining a copy for his files. Each such record must show the date of the sale, the name and address of the seller and the purchaser, the name of the state in which the dressed turkeys were produced and dressed, the quantities, types and grades of dressed turkeys sold and the price charged for each.

SEC. 8. Effective period. This order shall become effective on December 12, 1944, and shall expire January 31, 1945.

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; R.M.P.R. 269, 7 F.R. 10708, 8 F.R. 9299)

Issued December 12, 1944.

DANIEL P. WOOLLEY,
Regional Administrator.

[F. R. Doc. 44-18856; Filed, Dec. 12, 1944;
4:08 p. m.]

[Region VI Order G-1 Under Rev. RO 11]

FUEL OIL IN TWIN CITIES, MINN.

Pursuant to the authority vested in the District Director of the Twin Cities District Office by § 1394.5737 of Revised Ration Order 11: *It is hereby ordered:*

That all registered dealers having any registered dealer establishment with a registered fuel oil storage capacity (as defined in § 1394.5703 of Revised Ration Order 11) of not less than 250 gallons and not more than 999 gallons, registered with any local Board under the jurisdiction of the Twin Cities District Office shall prepare a statement, giving the required information, on OPA R-1198, as of 12:01 a. m. on the first day of December, 1944, (and as of 12:01 a. m. on each sixth month thereafter), for each establishment and to file that statement with the Twin Cities District

Office on or before the 25th day of that month. In the event that the dealer has, for any such establishment evidences in excess of the amount he may properly have as of the first day of each such month, under Revised Ration Order 11, he shall surrender to the Twin Cities District Office at the time of filing this statement, evidences for each such es-

tablishment, equal in gallonage value to such excess, together with a statement explaining the manner in which the excess occurred.

This order shall become effective on December 18, 1944.

NOTE: The reporting and record-keeping requirements of this order have been approved

by the Bureau of the Budget in accordance with the provisions of the Federal Reports Act of 1942.

Issued this 13th day of December 1944.

HAROLD J. SLAWIK,
District Director.

[F. R. Doc. 44-18335; Filed, Dec. 13, 1944;
11:34 a. m.]

